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Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption

Under Section 501(c)(3) of the Internal Revenue Code

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Package 1023
(Rev. September 1990)

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Department of the Treasury
Internal Revenue Service

Instructions for Form 1023

(Revised September 1990)

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

(Section references are to the Internal Revenue Code unless otherwise noted.)

Retain a copy of the completed Form 1023 in the organization's permanent records. See **General Instruction G** regarding public inspection of approved applications.

General Information

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want to be recognized as tax exempt by IRS, you are required to give us this information. We need it to determine whether you meet the legal requirements for tax-exempt status.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing, and sending the form to IRS
1023 Parts I to IV	54 hrs., 17 min.	4 hrs., 53 min.	9 hrs., 34 min.
1023 Sch. A	7 hrs., 10 min.	-0- min.	7 min.
1023 Sch. B	4 hrs., 47 min.	30 min.	36 min.
1023 Sch. C	5 hrs., 1 min.	35 min.	43 min.
1023 Sch. D	4 hrs., 4 min.	42 min.	47 min.
1023 Sch. E	9 hrs., 20 min.	1 hr., 5 min.	1 hr., 17 min.
1023 Sch. F	2 hrs., 38 min.	2 hrs., 53 min.	3 hrs., 3 min.
1023 Sch. G	2 hrs., 38 min.	0 min.	21 min.
1023 Sch. H	1 hr., 55 min.	42 min.	46 min.
1023 Sch. I	3 hrs., 35 min.	0- min.	4 min.
872-C	1 hr., 12 min.	24 min.	26 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget,** Paperwork Reduction Project (1545-0056), Washington, DC 20503. DO NOT send the tax form to either of these offices. Instead, see the instructions below for information on where to file.

General Instructions

User Fee.—The Revenue Act of 1987 requires payment of a user fee with determination letter requests submitted to the Internal Revenue Service. **Form 8718,** User Fee for Exempt Organization Determination Letter Request, must be submitted with this application along with the appropriate fee as stated on Form 8718. Form 8718 may be obtained through your local IRS office or by calling the telephone number given below for obtaining forms and publications.

Helpful Information.—For additional information see **Publication 557,** Tax-Exempt Status for Your Organization; **Publication 578,** Tax Information for Private Foundations and Foundation Managers; and **Publication 598,** Tax on Unrelated Business Income of Exempt Organizations. You may also call **1-800-554-4477 (after October 1, 1990, call 1-800-829-4477);** ask for **Topics #109** and **#110** (a push-button telephone is required). For additional forms and publications, call **1-800-424-3676 (after October 1, 1990, call 1-800-829-3676).**

A. Purpose of Form

1. Completed Form 1023 required for section 501(c)(3) exemption.—Unless it meets either of the exceptions in item 2 below, or notifies the IRS that it is applying for recognition of section 501(c)(3) exempt status, no organization formed after October 9, 1969, will be considered tax exempt under section 501(c)(3).

An organization "notifies" IRS by filing a completed Form 1023. Form 1023 also solicits the information that IRS needs to determine if the organization is a private foundation.

2. Organizations that are not required to file Form 1023.—The following organizations will be considered tax exempt under section 501(c)(3) even if they do not file Form 1023: **(a)** Churches, their integrated auxiliaries, and conventions or associations of churches, or **(b)** Any organization which is not a private foundation (as defined in section 509(a)) and the gross receipts of which in each taxable year are normally not more than $5,000.

Even if these organizations are not required to file Form 1023 to be tax exempt, they may wish to file Form 1023 and receive a determination letter of IRS recognition of their section 501(c)(3) status in order to obtain certain incidental benefits such as: public recognition of their tax-exempt status; exemption from certain state taxes; advance assurance to donors of deductibility of contributions; exemption from certain Federal excise taxes; non-profit mailing privileges, etc.

3. Other organizations.—In applying for a determination letter, cooperative service organizations, described in section 501(e) and (f), and child care organizations, described in section 501(k), use Form 1023 and are treated as section 501(c)(3) organizations.

4. Group exemption letter.—Note: *Generally, Form 1023 is* ***NOT*** *used to apply for a group exemption letter. For information on how to apply for a group exemption letter, see Publication 557.*

B. What To File

1. All organizations—Pages 1 through 9, Form 1023 and additional schedules, if applicable
2. Churches—Schedule A
3. Schools—Schedule B
4. Hospitals or Medical Research—Schedule C
5. Supporting Organizations (509(a)(3))—Schedule D
6. Private Operating Foundations—Schedule E
7. Home for the Aged or Handicapped—Schedule F
8. Child Care—Schedule G
9. Scholarship Benefits or Student Aid—Schedule H
10. If your organization has taken over or will take over a "for profit" institution—Schedule I.

Attachments.—Every attachment should state that it relates to Form 1023 and identify the applicable part and line item number. The attachments should also show the organization's name, address, and employer identification number and be on 8½" × 11" paper.

In addition to the required documents and statements, you should file any additional information citing court decisions, rulings, opinions, etc., that will expedite processing of the application. Generally, attachments in the form of tape recordings are not acceptable unless accompanied by a transcript.

C. When To File

An organization formed after October 9, 1969, must file Form 1023 to be recognized as an organization described in section 501(c)(3). Generally, if an organization files its application within 15 months after the end of the month in which it was formed, and if IRS approves the application, the effective date of the organization's section 501(c)(3) status will be the date it was organized.

Generally, if an organization does not file its application (Form 1023) within 15 months after the end of the month in which it was formed, it will not qualify for exempt status during the period before the date of its application.

D. Where To File

File the completed application, and all information required, with the key district office for your principal place of business or office as listed below. As soon as possible after the complete application is received, you will be advised of IRS's determination and of the annual returns (if any) that the organization will be required to file.

When the principal place of business or office of the organization is in one of the districts or locations shown below ▼	Send your application to the key district listed below ▼
Anchorage, Boise, Honolulu, Laguna Niguel, Las Vegas, Los Angules, Portland, San Jose, Seattle	Internal Revenue Service EO Application Receiving Room 5127, P.O. Box 486 Los Angeles, CA 90053-0486
Sacramento, San Francisco	Internal Revenue Service EO Application Receiving Stop SF 4446 P.O. Box 36001 San Francisco, CA 94102
Atlanta, Birmingham, Columbia, Ft. Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville, New Orleans	Internal Revenue Service EP/EO Division P.O. Box 941 Atlanta, GA 30370
Aberdeen, Chicago, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul, Springfield	Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604
Baltimore, District of Columbia, Newark, Philadelphia, Pittsburgh, Richmond, Wilmington, any U.S. possession (except Virgin Islands) or foreign country	Internal Revenue Service EP/EO Division P.O. Box 17010 Baltimore, MD 21203
U.S. Virgin Islands	Virgin Islands Bureau of Internal Revenue Lockharts Garden No. 1A Charlotte Amalie, St. Thomas, VI 00802
Albany, Augusta, Boston, Brooklyn, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence	Internal Revenue Service EP/EO Division P.O. Box 1680, GPO Brooklyn, NY 11202
Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg	Internal Revenue Service EP/EO Division P.O. Box 3159 Cincinnati, OH 45201
Albuquerque, Austin, Cheyenne, Dallas, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City, Wichita	Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242

E. Signature Requirements

An officer, a trustee who is authorized to sign, or another person authorized by a power of attorney must sign this application. Send the power of attorney with the application when you file it. **Form 2848,** Power of Attorney and Declaration of Representative, or **Form 8821,** Tax Information Authorization, may be used for this purpose.

F. Deductibility of Contributions

Deductions for charitable contributions are not allowed for any gifts or bequests made to organizations that do not qualify under section 501(c)(3). The effective date of an organization's section 501(c)(3) status determines the date that contributions to it are deductible by donors. (See General Instructions, **When To File.)**

G. Public Inspection of Form 1023

IRS Responsibilities.—If the application is approved, it and any supporting documents will be open to public inspection, as required by section 6104, in any key district office and in the Internal Revenue Service's National Office. In addition, any letter or other document issued by the IRS with regard to the application will be open to public inspection. However, information relating to a trade secret, patent, style of work or apparatus which, if released, would adversely affect the organization, or any other information which would adversely affect the national defense, will not be made available for public inspection. You must identify this information by clearly marking it "NOT SUBJECT TO PUBLIC INSPECTION" and attach a statement explaining why the organization asks that the information be withheld. If the Internal Revenue Service agrees, the information will be withheld.

Organization's Responsibilities.—The organization must make available for public inspection a copy of its approved application and supporting documents, along with any document or letter issued by the IRS. These must be available during regular business hours at the organization's principal office and at each of its regional or district offices having at least 3 paid employees. See Notice 88-120, 1988-2 C.B. 454. If any person under a duty to comply with the inspection provisions fails to comply with these requirements, a penalty of $10 a day will be imposed for each day the failure continues.

H. Appeal Procedures

Your application will be considered by the key district office, which will either:

(1) issue a favorable determination letter;

(2) issue a proposed adverse determination letter denying the exempt status you requested; or

(3) refer the case to the National Office.

If you receive a proposed adverse determination, you will be advised of your appeal rights at that time.

I. Language and Currency Requirements

Form 1023 and attachments must be prepared in English. If the organizational document or bylaws are in any other language, an English translation must be furnished. If the organization produces or distributes foreign language publications that are submitted with the application, you may be asked to provide English translations for one or more of them during the processing of your application.

Report all financial information in U.S. dollars (state conversion rate used). Combine amounts from within and outside the United States and report the total for each item on the financial statements.

For example:

Gross Investment Income	
From U.S. sources	$4,000
From Non-U.S. sources	1,000
Amount to report on income statement	$5,000

J. Annual Information Return

If the annual information return for tax-exempt organizations becomes due while your application for recognition of exempt status is pending with IRS (including any appeal of a proposed adverse determination), you should file **Form 990,** Return of Organization Exempt From Income Tax (or **Form 990EZ,** Short Form Return of Organization Exempt From Income Tax) and **Schedule A (Form 990),** Organization Exempt Under Section 501(c)(3), or **Form 990-PF,** Return of Private Foundation, if a private foundation, and indicate that an application is pending.

K. Special Rule for Canadian Colleges and Universities

A Canadian college or university that has received a **Form T2051,** Notification of Registration, from Revenue Canada (Department of National Revenue, Taxation) and whose registration has not been revoked, does not have to complete all parts of Form 1023 that would otherwise be applicable. Such an organization must complete only Part I of Form 1023 and Schedule B (Schools, Colleges, and Universities). The organization must also attach a copy of its **Form T2050,** Application for Registration, together with all the required attachments that it submitted to Revenue Canada. If any attachments were prepared in French, an English translation must be furnished.

Other Canadian organizations seeking a determination of section 501(c)(3) status must complete Form 1023 in the same manner as U.S. organizations.

Specific Instructions

The following instructions are keyed to the line items on the application form:

Part I.—Identification of Applicant

Line 1. Full Name and Address of Organization.—Enter the organization's name exactly as it appears in its creating document including amendments. If the organization will be operating under another name, show the other name in parentheses.

Line 2. Employer Identification Number.—All organizations must have an EIN. Enter the 9-digit EIN assigned to the organization by the IRS. If the organization does **not** have an employer identification number, enter "none" and attach a completed **Form SS-4,** Application for Employer Identification Number, to the application. If the organization has previously applied for a number, attach a statement giving the date of the application and the office where it was filed.

Line 3. Person to Contact.—Enter the name and telephone number of the person to be contacted during business hours if more information is needed. The contact person should be familiar with the organization's activities, preferably an officer, director, or authorized representative.

Line 4. Month the Annual Accounting Period Ends.—Enter the month the organization's annual accounting period ends. The accounting period is usually the 12-month period that is the organization's tax year. The organization's first tax year depends on the accounting period you choose (it could be less than 12 months).

Line 5. Date Formed.—Enter the date the organization became a legal entity. For corporations, this would be the date that the articles of incorporation were approved by the appropriate State official. For unincorporated organizations, it would be the date its constitution or articles of association was adopted.

Line 6. Activity Codes.—Select up to three of the code numbers listed on the back cover that best describe or most accurately identify the organization's purposes, activities, or type of organization. Enter the codes in the order of importance.

Line 7.—Indicate if the organization is one of the following:

501(e) Cooperative hospital service organization;

501(f) Cooperative service organization of operating educational organization;

501(k) Organization providing child care.

If none of the above applies, make no entry on line 7.

Line 8.—Indicate if the organization has ever filed a Form 1023 or **Form 1024**, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120, with the Internal Revenue Service.

Line 9.—Indicate if the organization has ever filed Federal income tax returns as a taxable organization or filed returns as an exempt organization (e.g., Form 990, 990EZ, 990-PF, or **990-T,** Exempt Organization Business Income Tax Return).

Line 10. Type of Organization and Organizational Documents.—Submit a conformed copy of the organizing instrument. A "conformed" copy is one that agrees with the original and all amendments to it. The conformed copy may be a photocopy of the original signed and dated organizing document OR it may be a copy of the organizing document that is not signed but is accompanied by a written declaration signed by an authorized individual stating that the copy is a complete and accurate copy of the original signed and dated document.

In the case of a corporation, a copy of the certificate of incorporation, approved and dated by an appropriate State official, is sufficient by itself. If an unsigned copy of the articles of incorporation is submitted, it must be accompanied by the written declaration discussed above. Signed or unsigned copies of the articles of incorporation must be accompanied by a declaration stating that the original copy of the articles was filed with, and approved by, the State. The date filed must be specified.

In the case of an unincorporated association, the conformed copy of the constitution, articles of association, or other organizing document must indicate in the document itself, or in a written declaration, that the organization was formed by the adoption of the document by two or more persons.

In the case of a trust, a copy of the signed and dated trust instrument must be furnished.

If your organizing instrument does not contain a proper dissolution clause, and if State law does not provide for distribution of assets for one or more exempt (section 501(c)(3)) purposes upon dissolution, the organization will not qualify for exempt status. If you rely on State law, please cite the law and briefly state its provisions on an attachment. Your organizing instrument must also specify your organizational purposes and the purposes specified must be limited to one or more of those set out in section 501(c)(3).

If the organization does not have an organizing instrument, it will not qualify for exempt status. The bylaws of an organization alone are not an organizing instrument. They are merely the internal rules and regulations of the organization.

See Publication 557 for detailed instructions and for sample organizing instruments that satisfy the requirements of section 501(c)(3) and the related regulations.

Part II.—Activities and Operational Information

Line 1.—It is important that you report all activities carried on by the organization to enable the IRS to make a proper determination of the organization's exempt status.

Line 2.—If it is anticipated that the organization's principal sources of support will increase or decrease substantially in relation to the organization's total support, attach a statement describing anticipated changes and explaining the basis for the expectation.

Line 3.—For purposes of this question, "fundraising activity" includes the solicitation of contributions and both functionally related activities and unrelated business activities. Include a description of the nature and magnitude of the activities.

Line 4a.—Furnish the mailing addresses of the organization's principal officers, directors, or trustees. Do not give the address of the organization.

Line 4b.—The annual compensation includes salary, bonus, and any other form of payment to the individual for services while employed by the organization.

Line 4c.—Public officials include anyone holding an elected position or anyone appointed to a position by an elected official.

Line 4d.—For purposes of this application, a "disqualified person" is any person who, if the applicant organization were a private foundation, is:

(1) a "substantial contributor" to the foundation (defined below);

(2) a foundation manager;

(3) an owner of more than 20% of the total combined voting power of a corporation that is a substantial contributor to the foundation;

(4) a "member of the family" of any person described in (1), (2), or (3) above;

(5) a corporation, partnership, or trust in which persons described in (1), (2), (3), or (4) above, hold more than 35% of the combined voting power, the profits interest, or the beneficial interests; and

(6) any other private foundation that is effectively controlled by the same persons who control the first-mentioned private foundation or any other private foundation substantially all of whose contributions were made by the same contributors.

A substantial contributor is any person who gave a total of more than $5,000 to the organization, and those contributions are more than 2% of all the contributions and bequests received by the organization from the date it was created up to the end of the year the contributions by the substantial contributor were received. A creator of a trust is treated as a substantial contributor regardless of the amount contributed by that person or others.

See Publication 578 for more information on "disqualified persons."

Line 5.—If your organization controls or is controlled by another exempt organization or a taxable organization, answer "Yes." Examples of special relationships would be: common officers and the sharing of office space or employees.

Line 6.—If the organization conducts any financial transactions (either receiving funds or paying out funds), or non-financial activities with an exempt organization (other than 501(c)(3) organizations), or with a political organization, answer "Yes," and explain.

Line 7.—If the organization must report its income and expense activity to any other organization (tax-exempt or taxable entity), answer "Yes."

Line 8.—Examples of assets used to perform an exempt function are: land, building, equipment, and publications. Do not include cash or property producing investment income. If you have no assets used in performing the organization's exempt function, answer "N/A."

Line 9a.—Answer "Yes," if the organization is managed by another exempt organization, a taxable organization, or an individual.

Line 9b.—If the organization leases property from anyone or leases any of its property to anyone, answer "Yes."

Line 10.—A membership organization for purposes of this question refers to an organization that is composed of individuals or organizations who:

(1) share in the common goal for which the organization was created;

(2) actively participate in achieving the organization's purposes; and

(3) pay dues.

Line 11.—Examples of benefits, products, and services would be: meals to homeless people, home for the aged, museum open to the public, and a symphony orchestra giving public performances.

Line 12.—An organization is attempting to influence legislation if it contacts or urges the public to contact members of a legislative body, or if it advocates the adoption or rejection of legislation.

If you answer "Yes," you may want to file **Form 5768,** Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.

Line 13.—An organization is intervening in a political campaign if it promotes or opposes the candidacy or prospective candidacy of an individual for public office.

Part III.—Technical Requirements

Line 1.—If you check "Yes," proceed to question 7. If you check "No," proceed to question 2.

Line 2.—If you fit one of the exceptions, do not answer questions 3 through 6. Proceed to question 7.

Line 3.—Relief from the 15-month filing requirement may be granted under certain circumstances. (See the instructions for Line 4 below.)

Line 4.—The reasons for late filing should be specific to your particular organization and situation. Revenue Procedure 79-63, 1979-2 C.B. 578 lists the factors that will be taken into consideration by the Service in determining whether good cause exists for granting an extension of time to file the application. (Also see Publication 557.) To address these factors, your response on line 4 should provide the following information:

(1) Whether or not you consulted an attorney or accountant knowledgeable in tax matters or communicated with a responsible Internal Revenue Service employee (before or after the organization was created) to ascertain the organization's Federal filing requirements and, if so, the names and occupations or titles of the persons contacted, the approximate dates, and the substance of the information obtained;

(2) How and when you learned about the 15-month deadline for filing Form 1023;

(3) Whether any significant intervening circumstances beyond your control prevented you from submitting the application timely or within a reasonable period of time after you learned of the requirement to file the application within the 15-month period; and

(4) Any other information that you believe may establish good cause for not filing timely or otherwise justify granting the relief sought.

Line 5.—If you answer "No," you may receive an adverse letter limiting the effective date of your exempt status, if:

(1) You are not filing this application within 15 months from the end of the month you were formed;

(2) You do not satisfy any of the exceptions listed in Line 2 of Part III; or

(3) You do not wish to request relief in Line 3, Part III.

Line 6.—The organization may still be able to qualify for exemption under section 501(c)(4) for the period preceding the effective date of its exemption as a section 501(c)(3) organization. If the organization is qualified under section 501(c)(4) and page 1 of Form 1024 is filed as directed, the organization will not be liable for income tax returns as a taxable entity. Contributions to section 501(c)(4) organizations are generally not deductible by donors as charitable contributions.

Line 7.—Private foundations are subject to various requirements, restrictions, and excise taxes under Chapter 42 of the Internal Revenue Code that do not apply to public charities. Also, contributions to private foundations may receive less favorable treatment than contributions to public charities. (See Publication 578.) Therefore, it is usually to an organization's advantage to show that it qualifies as a public charity rather than as a private foundation if its activities or sources of support permit it to do so. Unless an organization meets one of the exceptions below, it is a private foundation. In general, an organization is **not** a private foundation if it is:

(1) a church, school, hospital, or governmental unit;

(2) a medical research organization operated in conjunction with a hospital;

(3) an organization operated for the benefit of a college or university that is owned or operated by a governmental unit;

(4) an organization that normally receives a substantial part of its support in the form of contributions from a governmental unit or from the general public as provided in section 170(b)(1)(A)(vi);

(5) an organization that normally receives not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts related to its exempt functions (subject to certain exceptions) as provided in section 509(a)(2);

(6) an organization operated solely for the benefit of, and in connection with, one or more organizations described above (or for the benefit of one or more of the organizations described in section 501(c)(4), (5), or (6) of the Code and also described in (5) above), but not controlled by disqualified persons other than foundation managers, as provided in section 509(a)(3); or

(7) an organization organized and operated to test for public safety as provided in section 509(a)(4).

Line 8.—Basis for Private Operating Foundation status: (Complete this question **only** if you answered "Yes" to question 7.)

A "private operating foundation" is a private foundation that spends substantially all of its adjusted net income or its minimum investment return, whichever is less, directly for the active conduct of the activities constituting the purpose or function for which it is organized and operated. The foundation must satisfy the income test and one of the three supplemental tests: **(1)** the assets test; **(2)** the endowment test; or **(3)** the support test. (For additional information, see Publication 578.)

Line 9.—Basis for Non-Private Foundation status: Check the box that shows why you are not a private foundation.

Box (a). A church or convention or association of churches.

Box (b). A school.—See the definition in the instructions for Schedule B.

Box (c). A hospital or medical research organization.—See the instructions for Schedule C.

Box (d). A governmental unit.—This category includes a State, a possession of the United States, or a political subdivision of any of the foregoing, or the United States, or the District of Columbia.

Box (e). Organizations operated in connection with or solely for organizations described in (a) through (d) or (g), (h), and (i).—The organization must be organized and operated for the benefit of, to perform the functions of, or to carry out the purposes of one or more specified organizations described in section 509(a)(1) or (2). It must be operated, supervised, or controlled by or in connection with one or more of the organizations described in the instructions for boxes **(a)** through **(d)** or **(g), (h),** and **(i).** It must not be controlled directly or indirectly by disqualified persons (other than foundation managers or organizations described in section 509(a)(1) or (2)). To show whether the organization satisfies these tests, complete Schedule D.

Box (f). An organization testing for public safety.—An organization in this category is one that tests products to determine their acceptability for use by the general public. It does not include any organization testing for the benefit of a manufacturer as an operation or control in the manufacture of its product.

Box (g). Organization for the benefit of a college or university owned and operated by a governmental unit.—The organization must be organized and operated exclusively for the benefit of a college or university that is an educational organization within the meaning of section 170(b)(1)(A)(ii) and is an agency or instrumentality of a State or political subdivision of a State; is owned or operated by a State or political subdivision of a State; or is owned or operated by an agency or instrumentality of one or more States or political subdivisions. The organization must also normally receive a substantial part of its support from the United States or any State or political subdivision of a State, or from direct or indirect contributions from the general public or from a combination of these sources. An organization described in

section 170(b)(1)(A)(iv) will be subject to the same publicly supported rules that are applicable to 170(b)(1)(A)(vi) organizations described in box (h) below.

Box (h). Organization receiving support from a governmental unit or from the general public.—The organization must receive a substantial part of its support from the United States or any State or political subdivision, or from direct or indirect contributions from the general public or from a combination of these sources. The organization may satisfy the support requirement in either of two ways. It will be treated as publicly supported if the support it normally receives from the above-described governmental units and the general public equals at least one-third of its total support. It will also be treated as publicly supported if the support it normally receives from governmental or public sources equals at least 10% of total support and the organization is set up to attract new and additional public or governmental support on a continuous basis. If the organization's governmental and public support is at least 10%, but not over one-third of its total support, questions 1 through 13 of Part II will apply to determine both the organization's claim of exemption and whether it is publicly supported. Preparers should exercise care to assure that those questions are answered in detail.

Box (i). Organization described in section 509(a)(2).—The organization must satisfy the support test under section 509(a)(2)(A) and the gross investment income test under section 509(a)(2)(B). To satisfy the support test, the organization must normally receive more than one-third of its support from: **(a)** gifts, grants, contributions, or membership fees, and **(b)** gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities, in an activity which is not an unrelated trade or business (subject to certain limitations discussed below). This one-third of support must be from organizations described in section 509(a)(1), governmental sources, or persons other than disqualified persons. In computing gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities in an activity that is not an unrelated trade or business, the gross receipts from any one person or from any bureau or similar agency of a governmental unit are includible only to the extent they do not exceed the greater of $5,000 or 1% of the organization's total support. To satisfy the gross investment income test, the organization must not receive more than one-third of its support from gross investment income.

Box (j).—If you believe the organization meets the public support test of section 170(b)(1)(A)(vi) or 509(a)(2) but are uncertain as to which public support test it satisfies, check box (j). By checking this box, you are claiming that the organization is not a private foundation and are agreeing to let the IRS compute the public support of your organization and determine the correct foundation status.

Line 10.—To receive a definitive (final) ruling under sections 170(b)(1)(A)(vi) and 509(a)(1) or under section 509(a)(2), an organization must have completed a tax year consisting of at least 8 months. Organizations that checked box (h), (i), or (j) on line 9 that do not satisfy the 8-month requirement must request an advance ruling covering its first 5 tax years instead of a definitive ruling.

An organization that satisfies the 8-month requirement has two options:

(1) It may request a definitive ruling. In this event, the organization's qualification under sections 170(b)(1)(A)(vi) and 509(a)(1) or under section 509(a)(2) will be based on the support that the organization has received to date; or

(2) It may request an advance ruling. If the Internal Revenue Service issues the advance ruling, the organization's public support computation will be based on the support it receives during its first 5 tax years. An organization should consider this option if it has not received significant public support during its first tax year or during its first and second tax years, but it reasonably expects to receive such support by the end of its fifth tax year. An organization that receives an advance ruling is treated, during the 5-year advance ruling period, as a public charity (rather than a private foundation) for certain purposes, including those relating to the deductibility of contributions by the general public.

Line 11.—For definition of an unusual grant, see instructions for Part IV-A, line 12.

Line 12.—Answer this question only if you checked box (g) or (h) in question 9.

Line 13.—Answer this question only if you checked box (i) in question 9 and are requesting a definitive ruling in question 10.

Line 14.—Answer "Yes" or "No" on each line. If "Yes," you must complete the appropriate Schedule. Each Schedule is included in this application package with accompanying instructions. For a brief definition of each type of organization, see the appropriate Schedule.

Part IV.—Financial Data

The Statement of Revenue and Expenses must be completed **for the current year and each of the 3 years immediately before it** *(or the years the organization has existed, if less than 4). Any applicant that has existed for less than 1 year must give financial data for the current year and proposed budgets for the following 2 years.* We may request financial data for more than 4 years if necessary. All financial information for the current year must cover the period ending within 60 days of the date of application. Prepare the balance sheet as of the last day of the current year period covered by the Statement of Revenue and Expenses. Prepare the statements using the method of accounting the organization uses in keeping its books and records. If the organization uses a method other than the cash receipts and disbursements method, attach a statement explaining the method used.

A. Revenue and Expenses

Line 1.—Do not include amounts received from the general public or a governmental unit for the exercise or performance of the organization's exempt functions. However, payments made by a governmental unit to enable the organization to provide a service to the general public should be included. Also, do not include unusual grants. (For an explanation of unusual grants, see instructions for line 12 below.)

Line 2.—Include amounts received from members for the basic purpose of providing support to the organization. Do not include payments to purchase admissions, merchandise, services, or use of facilities.

Line 3.—Include on this line the income received from dividends, interest, payments received on securities loans, rents, and royalties.

Line 4.—Enter the organization's net income from any activities that are regularly carried on and not related to the organization's exempt purposes. Examples of such income include fees from the commercial testing of products; income from renting office equipment or other personal property; and income from the sale of advertising in an exempt organization periodical. See Publication 598 for information about unrelated business income and activities.

Line 5.—Enter the amount collected by the local tax authority from the general public that has been allocated for your organization.

Line 6.—To report the value of services and/or facilities furnished by a governmental unit, use the fair market value at the time the service/facility was furnished to your organization. Do not include any other donated services or facilities in Part IV.

Line 7.—Enter the total income from all sources that is not reported on lines 1 through 6, or lines 9, 11, and 12. Attach a schedule that lists each type of revenue source and the amount derived from each.

Line 9.—Include income generated by the organization's exempt function activities (charitable, educational, etc.) and by its nontaxable fundraising events (excluding any contributions received). Examples of such income include the income derived by a symphony orchestra from the sale of tickets to its performances; and raffles, bingo, or other fundraising-event income that would not be taxable as unrelated business income because the income-producing activities were not regularly carried on or because they were conducted with substantially all (at least 85%) volunteer labor.

Line 11.—Attach a schedule that shows a description of each asset, the name of the person to whom sold, and the amount received. In the case of publicly traded securities sold through a broker, the name of the purchaser is not required.

Line 12.—Unusual grants generally consist of substantial contributions and bequests from disinterested persons that:

(1) are attracted by reason of the publicly supported nature of the organization;

(2) are unusual and unexpected as to the amount; and

(3) would, by reason of their size, adversely affect the status of the organization as normally meeting the support test of section 170(b)(1)(A)(vi) or section 509(a)(2), as the case may be.

If the organization is awarded an unusual grant and the terms of the granting instrument provide that the organization will receive the funds over a period of years, the amount received by the organization each year under the grant may be excluded. See the regulations under sections 170 and 509.

Line 14.—Fundraising expenses represent the total expenses incurred in soliciting contributions, gifts, grants, etc.

Line 15.—Attach a schedule showing the name of the recipient, a brief description of the purposes or conditions of payment, and the amount paid. The following example shows the format and amount of detail required for this schedule:

Recipient	Purpose	Amount
Museum of Natural History	General operating budget	$9,000
State University	Books for needy students	4,500
Richard Roe	Educational scholarship	2,200

Line 16.—Attach a schedule showing the name of each recipient, a brief description of the purposes or condition of payment, and amount paid. Do not include any amounts that are on line 15. The schedule should be similar to the schedule shown in the line 15 instructions above.

Line 17.—Attach a schedule that shows the name of the person compensated; the office or position; the average amount of time devoted to business per week, month, etc.; and the amount of annual compensation. The following example shows the format and amount of detail required:

Name	Position	Time devoted	Annual salary
Philip Poe	President and general manager	16 hrs. per wk.	$7,500

Line 18.—Enter the total of employees' salaries not reported on line 17.

Line 19.—Enter the total interest expense for the year, excluding mortgage interest treated as occupancy expense on line 20.

Line 20.—Enter the amount paid for the use of office space or other facilities, heat, light, power, and other utilities, outside janitorial services, mortgage interest, real estate taxes, and similar expenses.

Line 21.—If your organization records depreciation, depletion, and similar expenses, enter the total.

Line 22.—Attach a schedule listing the type and amount of each **significant** expense for which a separate line is not provided. Report other miscellaneous expenses as a single total if not substantial in amount.

B. Balance Sheet

Line 1.—Enter the total cash in checking and savings accounts, temporary cash investments (money market funds, CDs, treasury bills or other obligations that mature in less than 1 year), change funds, and petty cash funds.

Line 2.—Enter the total accounts receivable that arose from the sale of goods and/or performance of services.

Line 3.—Enter the amount of materials, goods, and supplies purchased or manufactured by the organization and held to be sold or used in some future period.

Line 4.—Attach a schedule that shows the name of the borrower, a brief description of the obligation, the rate of return on the principal indebtedness, the due date, and the amount due. The following example shows the format and amount of detail required:

Name of borrower	Description of obligation	Rate of return	Due date	Amount
Hope Soap Corporation	Debenture bond (no senior issue outstanding)	10%	Jan. 1999	$ 7,500
Big Spool Company	Collateral note secured by company's fleet of 20	12%	Jan. 1998	62,000

Line 5.—Attach a schedule listing the organization's corporate stock holdings. For stock of closely held corporations, the statement should show the name of the corporation, a brief summary of the corporation's capital structure, the number of shares held and their value as carried on the organization's books. If such valuation does not reflect current fair market value, also include fair market value. For stock traded on an organized exchange or in substantial quantities over the counter, the statement should show the name of the corporation, a description of the stock and the principal exchange on which it is traded, the number of shares held, and their value as carried on the organization's books. The following example shows the format and the amount of detail required:

Name of corporation	Capital structure (or exchange on which traded)	Shares	Book amount	Fair market value
Little Spool Corporation	100 shares nonvoting preferred issued and outstanding, no par value; 50 shares common issued and outstanding, no par value.			
	Preferred shares:	50	$20,000	$24,000
	Common shares:	10	25,000	30,000
Flintlock Corporation	Class A common N.Y.S.E.	20	3,000	3,500

Line 6.—Report each loan separately, even if more than one loan was made to the same person. Attach a schedule that shows the borrower's name, purpose of loan, repayment terms, interest rate, and original amount of loan.

Line 7.—Enter the book value of securities held of the U.S., State, or municipal government. Also enter the book value of buildings and equipment held for investment purposes. Attach a schedule identifying and reporting the book value of each.

Line 8.—Enter the book value of buildings and equipment **not** held for investment. This would include plant and equipment used by the organization in conducting its exempt activities. Attach a schedule listing these assets held at the end of the current tax-year period and the cost or other basis.

Line 9.—Enter the book value of land **not** held for investment.

Line 10.—Enter the book value of each category of assets not reported on lines 1 through 9. Attach a schedule listing each.

Line 12.—Enter the total of accounts payable to suppliers and others, such as: salaries payable, accrued payroll taxes, and interest payable.

Line 13.—Enter the unpaid portion of grants and contributions that the organization has made a commitment to pay other organizations or individuals.

Line 14.—Enter the total of mortgages and other notes payable at the end of the current tax-year period. Attach a schedule that shows each item separately and the lender's name, purpose of loan, repayment terms, interest rate, and original amount.

Line 15.—Enter the amount of each liability not reported on lines 12 through 14. Attach a separate schedule.

Line 17.—Under fund accounting, an organization segregates its assets, liabilities, and net assets into separate funds according to restrictions on the use of certain assets. Each fund is like a separate entity in that it has a self-balancing set of accounts showing assets, liabilities, equity (fund balance), income, and expenses. If the organization does not use fund accounting, report only the "net assets" account balances, such as: capital stock, paid-in capital, and retained earnings or accumulated income.

Procedural Checklist

Make sure your application is complete.

If you do not complete all applicable parts of the application or do not provide all required attachments, we may return the incomplete application to you for resubmission with the missing information or attachments. This will delay the processing of your application and may delay the effective date of your exempt status. You may also incur additional user fees.

Have you . . .

_____ Attached **Form 8718** (User Fee for Exempt Organization Determination Letter Request) along with the appropriate fee?

_____ Located the correct **key district office** for the mailing of your application? (See "Where To File" on page 1 under General Instructions.) Do **not** file the application with your local Internal Revenue Service Center.

_____ Completed Parts I through IV and any other Schedules that apply to the organization?

_____ Shown your **employer identification number**?
a. If your organization has one, write it in the space provided.
b. If you are a newly formed organization and do not have an employer identification number, attach a completed Form SS-4 if you have not already applied for one.

_____ Described your organization's **specific activities** as directed in Part II, question 1 of the application?

_____ Included a **conformed copy** of the complete organizing instrument? (See Part I, question 10 instructions.)

_____ Had the application signed by one of the following:
a. An officer or trustee who is authorized to sign (e.g., President, Treasurer); or
b. A person authorized by a power of attorney (submit Form 2848, 8821, or other power of attorney)?

_____ Enclosed **financial statements** (Part IV)?
a. Current year (must include period up to within 60 days of the date the application is filed) and 3 preceding years.
b. Detailed breakdown of revenue and expenses (no lump sums).
c. If the organization has been in existence less than one year, you must also submit proposed budgets for 2 years showing the amounts and types of receipts and expenditures anticipated.

Note: *During the technical review of a completed application by the Employee Plans/Exempt Organization's Division in the key district or by Exempt Organizations Technical Division in the National Office, it may be necessary to contact you for more specific or additional information.*

Do not send this checklist with your application.

Form **1023**
(Rev. September 1990)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code

OMB No. 1545-0056

If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Part I **Identification of Applicant**

1a Full name of organization (as shown in organizing document) | **2** Employer identification number **(If none, see instructions.)**

1b c/o Name (if applicable) | **3** Name and telephone number of person to be contacted if additional information is needed

1c Address (number, street, and room or suite no.) | ( )

1d City or town, state, and ZIP code | **4** Month the annual accounting period ends

5 Date incorporated or formed | **6** Activity codes (See instructions.) | **7** Check here if applying under section: **a** ☐ 501(e) **b** ☐ 501(f) **c** ☐ 501(k)

8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? . . . . . ☐ **Yes** ☐ **No**
If "Yes," attach an explanation.

9 Has the organization filed Federal income tax returns or exempt organization information returns? . . . . . ☐ **Yes** ☐ **No**
If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

a ☐ Corporation— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate State official; also include a copy of your bylaws.

b ☐ Trust— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.

c ☐ Association— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here . . . . . ▶ ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here ▶ _____ (Signature) _____ (Title or authority of signer) _____ (Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

Part II Activities and Operational Information

1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. **Do not merely refer to or repeat the language in your organizational document.** Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: **(a)** a detailed description of the activity including its purpose; **(b)** when the activity was or will be initiated; and **(c)** where and by whom the activity will be conducted.

2 What are or will be the organization's sources of financial support? List in order of size.

3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

Form **1023**
(Rev. September 1990)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code

OMB No. 1545-0056

If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Part I **Identification of Applicant**

1a Full name of organization (as shown in organizing document)	**2** Employer identification number **(If none, see instructions.)**
1b c/o Name (if applicable)	**3** Name and telephone number of person to be contacted if additional information is needed
1c Address (number, street, and room or suite no.)	( )
1d City or town, state, and ZIP code	**4** Month the annual accounting period ends

5 Date incorporated or formed	**6** Activity codes (See instructions.)	**7** Check here if applying under section: **a** ☐ 501(e) **b** ☐ 501(f) **c** ☐ 501(k)

8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? . . . . . ☐ **Yes** ☐ **No**
If "Yes," attach an explanation.

9 Has the organization filed Federal income tax returns or exempt organization information returns? . . . . . ☐ **Yes** ☐ **No**
If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

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b ☐ Trust— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.

c ☐ Association— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here . . . . . ▶ ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here ▶ _____ (Signature) _____ (Title or authority of signer) _____ (Date)

For Paperwork Reduction Act Notice, see page 1 of the Instructions.

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

Part II **Activities and Operational Information**

1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. **Do not merely refer to or repeat the language in your organizational document.** Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: **(a)** a detailed description of the activity including its purpose; **(b)** when the activity was or will be initiated; and **(c)** where and by whom the activity will be conducted.

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3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

Part II Activities and Operational Information *(Continued)*

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual Compensation

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? . . . . . ☐ Yes ☐ No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See the specific instructions for line 4d.) . . . . ☐ Yes ☐ No
If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? . . . . . ☐ Yes ☐ No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? . . . . . ☐ Yes ☐ No
If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): **(a)** grants; **(b)** purchases or sales of assets; **(c)** rental of facilities or equipment; **(d)** loans or loan guarantees; **(e)** reimbursement arrangements; **(f)** performance of services, membership, or fundraising solicitations; or **(g)** sharing of facilities, equipment, mailing lists or other assets, or paid employees? . . . . . ☐ Yes ☐ No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? . . . . . ☐ Yes ☐ No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Part II **Activities and Operational Information** *(Continued)*

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? . . . . . ☐ Yes ☐ No

b Is the organization a party to any leases? . . . . . ☐ Yes ☐ No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

10 Is the organization a membership organization? . . . . . ☐ Yes ☐ No

If "Yes," complete the following:

a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.

b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) your members receive in exchange for their payment of dues?

11a If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them? . . . . . ☐ N/A ☐ Yes ☐ No

If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.

b Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals? . . . . . ☐ N/A ☐ Yes ☐ No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

12 Does or will the organization attempt to influence legislation? . . . . . ☐ Yes ☐ No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? . . . . . ☐ Yes ☐ No

If "Yes," explain fully.

Part II Activities and Operational Information *(Continued)*

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual Compensation

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? . . . . . ☐ Yes ☐ No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See the specific instructions for line 4d.) . . . . ☐ Yes ☐ No
If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? . . . . . ☐ Yes ☐ No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? . . . . . ☐ Yes ☐ No
If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): **(a)** grants; **(b)** purchases or sales of assets; **(c)** rental of facilities or equipment; **(d)** loans or loan guarantees; **(e)** reimbursement arrangements; **(f)** performance of services, membership, or fundraising solicitations; or **(g)** sharing of facilities, equipment, mailing lists or other assets, or paid employees? . . . . . ☐ Yes ☐ No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? . . . . . ☐ Yes ☐ No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Part II **Activities and Operational Information** *(Continued)*

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? . . . . . ☐ Yes ☐ No

b Is the organization a party to any leases? . . . . . ☐ Yes ☐ No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

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If "Yes," complete the following:

a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.

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c What benefits do (or will) your members receive in exchange for their payment of dues?

11a If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them? . . . . . ☐ N/A ☐ Yes ☐ No

If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.

b Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals? . . . . . ☐ N/A ☐ Yes ☐ No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

12 Does or will the organization attempt to influence legislation? . . . . . ☐ Yes ☐ No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? . . . . . ☐ Yes ☐ No

If "Yes," explain fully.

Part III Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed? ☐ Yes ☐ No
If you answer "Yes," do not answer questions 2 through 6.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

☐ **(a)** Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;

☐ **(b)** Is not a private foundation and normally has gross receipts of not more than $5,000 in each tax year; or,

☐ **(c)** Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement? . . . . . ☐ Yes ☐ No

4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. **(See the Instructions before completing this item.)**

5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed? . . . . . ☐ Yes ☐ No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here ► ☐ and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements *(Continued)*

7 Is the organization a private foundation?

☐ **Yes** (Answer question 8.)

☐ **No** (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, do you claim to be a private operating foundation?

☐ **Yes** (Complete Schedule E)

☐ **No**

After answering this question, go to Part IV.

9 If you answer "No" to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

(a) ☐	As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A).	Sections 509(a)(1) and 170(b)(1)(A)(i)
(b) ☐	As a school (MUST COMPLETE SCHEDULE B).	Sections 509(a)(1) and 170(b)(1)(A)(ii)
(c) ☐	As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (MUST COMPLETE SCHEDULE C).	Sections 509(a)(1) and 170(b)(1)(A)(iii)
(d) ☐	As a governmental unit described in section 170(c)(1).	Sections 509(a)(1) and 170(b)(1)(A)(v)
(e) ☐	As being operated solely for the benefit of, or in connection with, one or more of the organizations described in (a) through (d), (g), (h), or (i) (MUST COMPLETE SCHEDULE D).	Section 509(a)(3)
(f) ☐	As being organized and operated exclusively for testing for public safety.	Section 509(a)(4)
(g) ☐	As being operated for the benefit of a college or university that is owned or operated by a governmental unit.	Sections 509(a)(1) and 170(b)(1)(A)(iv)
(h) ☐	As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.	Sections 509(a)(1) and 170(b)(1)(A)(vi)
(i) ☐	As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).	Section 509(a)(2)
(j) ☐	We are a publicly supported organization but are not sure whether we meet the public support test of block (h) or block (i). We would like the Internal Revenue Service to decide the proper classification.	Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2)

If you checked one of the boxes (a) through (f) in question 9, go to question 14.
If you checked box (g) in question 9, go to questions 11 and 12.
If you checked box (h), (i), or (j), go to question 10.

Part III Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed? ☐ Yes ☐ No
If you answer "Yes," do not answer questions 2 through 6.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.
Exceptions—You are not required to file an exemption application within 15 months if the organization:

☐ **(a)** Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;

☐ **(b)** Is not a private foundation and normally has gross receipts of not more than $5,000 in each tax year; or,

☐ **(c)** Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement? . . . . . ☐ Yes ☐ No

4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. **(See the instructions before completing this item.)**

5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed? . . . . . ☐ Yes ☐ No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here ▶ ☐ and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements *(Continued)*

7 Is the organization a private foundation?
- ☐ **Yes** (Answer question 8.)
- ☐ **No** (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, do you claim to be a private operating foundation?
- ☐ **Yes** (Complete Schedule E)
- ☐ **No**

After answering this question, go to Part IV.

9 If you answer "No" to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

(a) ☐	As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A).	Sections 509(a)(1) and 170(b)(1)(A)(i)
(b) ☐	As a school (MUST COMPLETE SCHEDULE B).	Sections 509(a)(1) and 170(b)(1)(A)(ii)
(c) ☐	As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (MUST COMPLETE SCHEDULE C).	Sections 509(a)(1) and 170(b)(1)(A)(iii)
(d) ☐	As a governmental unit described in section 170(c)(1).	Sections 509(a)(1) and 170(b)(1)(A)(v)
(e) ☐	As being operated solely for the benefit of, or in connection with, one or more of the organizations described in (a) through (d), (g), (h), or (i) (MUST COMPLETE SCHEDULE D).	Section 509(a)(3)
(f) ☐	As being organized and operated exclusively for testing for public safety.	Section 509(a)(4)
(g) ☐	As being operated for the benefit of a college or university that is owned or operated by a governmental unit.	Sections 509(a)(1) and 170(b)(1)(A)(iv)
(h) ☐	As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.	Sections 509(a)(1) and 170(b)(1)(A)(vi)
(i) ☐	As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).	Section 509(a)(2)
(j) ☐	We are a publicly supported organization but are not sure whether we meet the public support test of block (h) or block (i). We would like the Internal Revenue Service to decide the proper classification.	Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2)

If you checked one of the boxes (a) through (f) in question 9, go to question 14.
If you checked box (g) in question 9, go to questions 11 and 12.
If you checked box (h), (i), or (j), go to question 10.

Part III Technical Requirements *(Continued)*

10 If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?

☐ Yes—Indicate whether you are requesting:

☐ A definitive ruling (Answer questions 11 through 14.)

☐ An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)

☐ No—**You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.**

11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ▶ ☐ and:

a Enter 2% of line 8, column (e) of Part IV-A _____

b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line **12a** above.

13 If you are requesting a definitive ruling under section 509(a)(2), check here ▶ ☐ and:

a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person."

b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than $5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. **Do not submit blank schedules.**)	**Yes**	**No**	**If "Yes," complete Schedule:**
Is the organization a church?			A
Is the organization, or any part of it, a school?			B
Is the organization, or any part of it, a hospital or medical research organization?			C
Is the organization a section 509(a)(3) supporting organization?			D
Is the organization an operating foundation?			E
Is the organization, or any part of it, a home for the aged or handicapped?			F
Is the organization, or any part of it, a child care organization?			G
Does the organization provide or administer any scholarship benefits, student aid, etc.?			H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?			I

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. **If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.**

A.—Statement of Revenue and Expenses

		Current tax year	3 prior tax years or proposed budget for 2 years			
		(a) From..... to	(b) 19	(c) 19	(d) 19	(e) TOTAL
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see instructions)					
	2 Membership fees received					
	3 Gross investment income (see instructions for definition)					
	4 Net income from organization's unrelated business activities not included on line 3					
	5 Tax revenues levied for and either paid to or spent on behalf of the organization					
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)					
	8 **Total** (add lines 1 through 7)					
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513					
	10 **Total** (add lines 8 and 9)					
	11 Gain or loss from sale of capital assets (attach schedule)					
	12 Unusual grants					
	13 **Total** revenue (add lines 10 through 12)					
Expenses	14 Fundraising expenses					
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
	16 Disbursements to or for benefit of members (attach schedule)					
	17 Compensation of officers, directors, and trustees (attach schedule)					
	18 Other salaries and wages					
	19 Interest					
	20 Occupancy (rent, utilities, etc.)					
	21 Depreciation and depletion					
	22 Other (attach schedule)					
	23 **Total** expenses (add lines 14 through 22)					
	24 Excess of revenue over expenses (line 13 minus line 23)					

Part III Technical Requirements *(Continued)*

10 If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?

☐ Yes—Indicate whether you are requesting:

☐ A definitive ruling (Answer questions 11 through 14.)

☐ An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)

☐ No—**You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.**

11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ▶ ☐ and:

a Enter 2% of line 8, column (e) of Part IV-A _____

b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line **12a** above.

13 If you are requesting a definitive ruling under section 509(a)(2), check here ▶ ☐ and:

a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person."

b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than $5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. **Do not submit blank schedules.**)	**Yes**	**No**	**If "Yes," complete Schedule:**
Is the organization a church?			A
Is the organization, or any part of it, a school?			B
Is the organization, or any part of it, a hospital or medical research organization?			C
Is the organization a section 509(a)(3) supporting organization?			D
Is the organization an operating foundation?			E
Is the organization, or any part of it, a home for the aged or handicapped?			F
Is the organization, or any part of it, a child care organization?			G
Does the organization provide or administer any scholarship benefits, student aid, etc.?			H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?			I

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. **If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.**

A.—Statement of Revenue and Expenses

		Current tax year	3 prior tax years or proposed budget for 2 years			
		(a) From ..... to	(b) 19	(c) 19	(d) 19	(e) TOTAL
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see instructions)					
	2 Membership fees received					
	3 Gross investment income (see instructions for definition)					
	4 Net income from organization's unrelated business activities not included on line 3					
	5 Tax revenues levied for and either paid to or spent on behalf of the organization					
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)					
	8 **Total** (add lines 1 through 7)					
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513					
	10 **Total** (add lines 8 and 9)					
	11 Gain or loss from sale of capital assets (attach schedule)					
	12 Unusual grants					
	13 **Total** revenue (add lines 10 through 12)					
Expenses	14 Fundraising expenses					
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
	16 Disbursements to or for benefit of members (attach schedule)					
	17 Compensation of officers, directors, and trustees (attach schedule)					
	18 Other salaries and wages					
	19 Interest					
	20 Occupancy (rent, utilities, etc.)					
	21 Depreciation and depletion					
	22 Other (attach schedule)					
	23 **Total** expenses (add lines 14 through 22)					
	24 Excess of revenue over expenses (line 13 minus line 23)					

Part IV **Financial Data** *(Continued)*

B.—Balance Sheet (at the end of the period shown)		Current tax year Date .....
Assets		
1 Cash	1	
2 Accounts receivable, net	2	
3 Inventories	3	
4 Bonds and notes receivable (attach schedule)	4	
5 Corporate stocks (attach schedule)	5	
6 Mortgage loans (attach schedule)	6	
7 Other investments (attach schedule)	7	
8 Depreciable and depletable assets (attach schedule)	8	
9 Land	9	
10 Other assets (attach schedule)	10	
11 **Total assets** (add lines 1 through 10)	11	
Liabilities		
12 Accounts payable	12	
13 Contributions, gifts, grants, etc., payable	13	
14 Mortgages and notes payable (attach schedule)	14	
15 Other liabilities (attach schedule)	15	
16 **Total liabilities** (add lines 12 through 15)	16	
Fund Balances or Net Assets		
17 Total fund balances or net assets	17	
18 **Total liabilities and fund balances or net assets** (add line 16 and line 17)	18	

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation ▶ ☐

Part IV **Financial Data** *(Continued)*

B.—Balance Sheet (at the end of the period shown)		Current tax year Date .....
Assets		
1 Cash	1	
2 Accounts receivable, net	2	
3 Inventories	3	
4 Bonds and notes receivable (attach schedule)	4	
5 Corporate stocks (attach schedule)	5	
6 Mortgage loans (attach schedule)	6	
7 Other investments (attach schedule)	7	
8 Depreciable and depletable assets (attach schedule)	8	
9 Land	9	
10 Other assets (attach schedule)	10	
11 **Total assets** (add lines 1 through 10)	11	
Liabilities		
12 Accounts payable	12	
13 Contributions, gifts, grants, etc., payable	13	
14 Mortgages and notes payable (attach schedule)	14	
15 Other liabilities (attach schedule)	15	
16 **Total liabilities** (add lines 12 through 15)	16	
Fund Balances or Net Assets		
17 Total fund balances or net assets	17	
18 **Total liabilities and fund balances or net assets** (add line 16 and line 17)	18	

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation ▶ ☐

Form **872-C**

(Revised 9-90)

Department of the Treasury
Internal Revenue Service

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with Form 1023. Submit in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

..... *(Exact legal name of organization as shown in organizing document)*

..... *(Number, street, city or town, state, and ZIP code)*

} and the District Director of Internal Revenue, or Assistant Commissioner (Employee Plans and Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year ..... *(Month, day, and year)*

Name of organization (as shown in organizing document)	Date

Officer or trustee having authority to sign

Signature ▶

For IRS use only

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ▶

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 Instructions.

You must complete this form and attach it to your application if you checked box (h), (i), or (j) of Part III, question 9, and you have not completed a tax year of at least 8 months.

For example: If you incorporated May 15 and your year ends December 31, you have completed a tax year of only 7½ months. Therefore, Form 872-C must be completed.

(a) Enter the name of the organization. This must be entered exactly as it is written in the organizing document. Do not use abbreviations unless the organizing document does.

(b) Enter the current address.

(c) Enter ending date of first tax year.

For example:

(a) If you were formed on June 15 and you have chosen December 31, as your year end, enter December 31, 19.....

(b) If you were formed June 15 and have chosen June 30 as your year end, enter June 30, 19..... . In this example your first tax year consists of only 15 days.

(d) The form must be signed by an authorized officer or trustee, generally the President or Treasurer.

(e) Enter the date that the form was signed.

DO NOT MAKE ANY OTHER ENTRIES.

Form **872-C**

(Revised 9-90)

Department of the Treasury
Internal Revenue Service

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

(See instructions on reverse side.)

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(Exact legal name of organization as shown in organizing document)

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For example:

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(d) The form must be signed by an authorized officer or trustee, generally the President or Treasurer.

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(Revised 9-90)

Department of the Treasury
Internal Revenue Service

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with Form 1023. Submit in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

.....
(Exact legal name of organization as shown in organizing document)

.....
(Number, street, city or town, state, and ZIP code)

} and the District Director of Internal Revenue, or Assistant Commissioner (Employee Plans and Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year .....
(Month, day, and year)

Name of organization (as shown in organizing document)	Date

Officer or trustee having authority to sign

Signature ►

For IRS use only

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ►

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You must complete this form and attach it to your application if you checked box (h), (i), or (j) of Part III, question 9, and you have not completed a tax year of at least 8 months.

For example: If you incorporated May 15 and your year ends December 31, you have completed a tax year of only 7½ months. Therefore, Form 872-C must be completed.

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(d) The form must be signed by an authorized officer or trustee, generally the President or Treasurer.

(e) Enter the date that the form was signed.

DO NOT MAKE ANY OTHER ENTRIES.

Schedule A.—Churches

1 Provide a brief history of the development of the organization, including the reasons for its formation.

2 Does the organization have a written creed or statement of faith? . . . . . ☐ Yes ☐ No

If "Yes," attach a copy.

3 Does the organization require prospective members to renounce other religious beliefs or their membership in other churches or religious orders to become members? . . . . . ☐ Yes ☐ No

4 Does the organization have a formal code of doctrine and discipline for its members? . . . . . ☐ Yes ☐ No

If "Yes," describe.

5 Describe your form of worship and attach a schedule of your worship services.

6 Are your services open to the public? . . . . . ☐ Yes ☐ No

If "Yes," describe how you publicize your services and explain your criteria for admittance.

7 Explain how you attract new members.

8 **(a)** How many active members are currently enrolled in your church?

(b) What is the average attendance at your worship services?

9 In addition to your worship services, what other religious services (such as baptisms, weddings, funerals, etc.) do you conduct?

Schedule A.—Churches *(Continued)*

10 Does the organization have a school for the religious instruction of the young? . ☐ **Yes** ☐ **No**

11 Were your current deacons, minister, and pastor formally ordained after a prescribed course of study? . . . . . ☐ **Yes** ☐ **No**

12 Describe your religious hierarchy or ecclesiastical government.

13 Does your organization have an established place of worship? . . . . . ☐ **Yes** ☐ **No**

If "Yes," provide the name and address of the owner or lessor of the property and the address and a description of the facility.

If you have no regular place of worship, state where your services are held and how the site is selected.

14 Does (or will) the organization license or otherwise ordain ministers (or their equivalent) or issue church charters? . . . . . ☐ **Yes** ☐ **No**

If "Yes," describe in detail the requirements and qualifications needed to be so licensed, ordained, or chartered.

15 Did the organization pay a fee for a church charter? . . . . . ☐ **Yes** ☐ **No**

If "Yes," state the name and address of the organization to which the fee was paid, attach a copy of the charter, and describe the circumstances surrounding the chartering.

16 Show how many hours a week your minister/pastor and officers each devote to church work and the amount of compensation paid each of them. If your minister or pastor is otherwise employed, indicate by whom employed, the nature of the employment, and the hours devoted to that employment.

Schedule A.—Churches

1 Provide a brief history of the development of the organization, including the reasons for its formation.

2 Does the organization have a written creed or statement of faith? . . . . . ☐ **Yes** ☐ **No**

If "Yes," attach a copy.

3 Does the organization require prospective members to renounce other religious beliefs or their membership in other churches or religious orders to become members? . . . . . ☐ **Yes** ☐ **No**

4 Does the organization have a formal code of doctrine and discipline for its members? . . . . . ☐ **Yes** ☐ **No**

If "Yes," describe.

5 Describe your form of worship and attach a schedule of your worship services.

6 Are your services open to the public? . . . . . ☐ **Yes** ☐ **No**

If "Yes," describe how you publicize your services and explain your criteria for admittance.

7 Explain how you attract new members.

8 **(a)** How many active members are currently enrolled in your church?

(b) What is the average attendance at your worship services?

9 In addition to your worship services, what other religious services (such as baptisms, weddings, funerals, etc.) do you conduct?

Schedule A.—Churches *(Continued)*

10 Does the organization have a school for the religious instruction of the young? ☐ **Yes** ☐ **No**

11 Were your current deacons, minister, and pastor formally ordained after a prescribed course of study? . . . . . ☐ **Yes** ☐ **No**

12 Describe your religious hierarchy or ecclesiastical government.

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If "Yes," provide the name and address of the owner or lessor of the property and the address and a description of the facility.

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If "Yes," describe in detail the requirements and qualifications needed to be so licensed, ordained, or chartered.

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If "Yes," state the name and address of the organization to which the fee was paid, attach a copy of the charter, and describe the circumstances surrounding the chartering.

16 Show how many hours a week your minister/pastor and officers each devote to church work and the amount of compensation paid each of them. If your minister or pastor is otherwise employed, indicate by whom employed, the nature of the employment, and the hours devoted to that employment.

Schedule A.—Churches *(Continued)*

17 Will any funds or property of your organization be used by any officer, director, employee, minister, or pastor for his or her personal needs or convenience? . . . . . ☐ **Yes** ☐ **No**

If "Yes," describe the nature and circumstances of such use.

18 List any officers, directors, or trustees related by blood or marriage.

19 Give the name of anyone who has assigned income to you or made substantial contributions of money or other property. Specify the amounts involved.

Instructions

Although a church, its integrated auxiliaries, or a convention or association of churches is not required to file Form 1023 to be exempt from Federal income tax or to receive tax deductible contributions, such an organization may find it advantageous to obtain recognition of exemption. In this event, you should submit information showing that your organization is a church, synagogue, association or convention of churches, religious order or religious organization that is an integral part of a church, and that it is carrying out the functions of a church.

In determining whether an admittedly religious organization is also a church, the Internal Revenue Service does not accept any and every assertion that such an organization is a church. Because beliefs and practices vary so widely, there is no single definition of the word "church" for tax purposes. The Internal Revenue Service considers the facts and circumstances of each organization applying for church status.

The Internal Revenue Service maintains two basic guidelines in determining that an organization meets the religious purposes test:

(a) that the particular religious beliefs of the organization are truly and sincerely held, and

(b) that the practices and rituals associated with the organization's religious beliefs or creed are not illegal or contrary to clearly defined public policy.

In order for the Internal Revenue Service to properly evaluate your organization's activities and religious purposes, it is important that all questions in this Schedule are answered accurately.

The information submitted with this Schedule will be a determining factor in granting the "church" status requested by your organization. In completing the Schedule, the following points should be considered:

(a) The organization's activities in furtherance of its beliefs must be exclusively religious,

(b) An organization will not qualify for exemption if it has a substantial nonexempt purpose of serving the private interests of its founder or the founder's family.

Schedule A.—Churches *(Continued)*

17 Will any funds or property of your organization be used by any officer, director, employee, minister, or pastor for his or her personal needs or convenience? . . . . . ☐ **Yes** ☐ **No**

If "Yes," describe the nature and circumstances of such use.

18 List any officers, directors, or trustees related by blood or marriage.

19 Give the name of anyone who has assigned income to you or made substantial contributions of money or other property. Specify the amounts involved.

Instructions

Although a church, its integrated auxiliaries, or a convention or association of churches is not required to file Form 1023 to be exempt from Federal income tax or to receive tax deductible contributions, such an organization may find it advantageous to obtain recognition of exemption. In this event, you should submit information showing that your organization is a church, synagogue, association or convention of churches, religious order or religious organization that is an integral part of a church, and that it is carrying out the functions of a church.

In determining whether an admittedly religious organization is also a church, the Internal Revenue Service does not accept any and every assertion that such an organization is a church. Because beliefs and practices vary so widely, there is no single definition of the word "church" for tax purposes. The Internal Revenue Service considers the facts and circumstances of each organization applying for church status.

The Internal Revenue Service maintains two basic guidelines in determining that an organization meets the religious purposes test:

(a) that the particular religious beliefs of the organization are truly and sincerely held, and

(b) that the practices and rituals associated with the organization's religious beliefs or creed are not illegal or contrary to clearly defined public policy.

In order for the Internal Revenue Service to properly evaluate your organization's activities and religious purposes, it is important that all questions in this Schedule are answered accurately.

The information submitted with this Schedule will be a determining factor in granting the "church" status requested by your organization. In completing the Schedule, the following points should be considered:

(a) The organization's activities in furtherance of its beliefs must be exclusively religious,

(b) An organization will not qualify for exemption if it has a substantial nonexempt purpose of serving the private interests of its founder or the founder's family.

Schedule B.—Schools, Colleges, and Universities

1 Does, or will, the organization normally have: **(a)** a regularly scheduled curriculum, **(b)** a regular faculty of qualified teachers, **(c)** a regularly enrolled body of students, and **(d)** facilities where its educational activities are regularly carried on? . . . . . ☐ Yes ☐ No

If "No," do not complete the rest of this Schedule.

2 Is the organization an instrumentality of a State or political subdivision of a State? . . . . . ☐ Yes ☐ No

If "Yes," document this in Part II and do not complete items 3 through 10 of this Schedule. (See instructions for Schedule B.)

3 Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to:

a Admissions? . . . . . ☐ Yes ☐ No

b Use of facilities or exercise of student privileges? . . . . . ☐ Yes ☐ No

c Faculty or administrative staff? . . . . . ☐ Yes ☐ No

d Scholarship or loan programs? . . . . . ☐ Yes ☐ No

If "Yes" for any of the above, explain.

4 Does the organization include a statement in its charter, bylaws, or other governing instrument, or in a resolution of its governing body, that it has a racially nondiscriminatory policy as to students? . . . . . ☐ Yes ☐ No

Attach whatever corporate resolutions or other official statements the organization has made on this subject.

5a Has the organization made its racially nondiscriminatory policies known in a manner that brings the policies to the attention of all segments of the general community that it serves? . . . . . ☐ Yes ☐ No

If "Yes," describe how these policies have been publicized and how often relevant notices or announcements have been made. If no newspaper or broadcast media notices have been used, explain.

b If applicable, attach clippings of any relevant newspaper notices or advertising, or copies of tapes or scripts used for media broadcasts. Also attach copies of brochures and catalogues dealing with student admissions, programs, and scholarships, as well as representative copies of all written advertising used as a means of informing prospective students of your programs.

6 Attach a numerical schedule showing the racial composition, as of the current academic year, and projected as far as may be feasible for the next academic year, of: **(a)** the student body, and **(b)** the faculty and administrative staff.

7 Attach a list showing the amount of any scholarship and loan funds awarded to students enrolled and the racial composition of the students who have received the awards.

8a Attach a list of the organization's incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

b State whether any of the organizations listed in **8a** have as an objective the maintenance of segregated public or private school education, and, if so, whether any of the individuals listed in **8a** are officers or active members of such organizations.

9a Indicate the public school district and county in which the organization is located.

b Was the organization formed or substantially expanded at the time of public school desegregation in the above district or county? . . . . . ☐ Yes ☐ No

10 Has the organization ever been determined by a State or Federal administrative agency or judicial body to be racially discriminatory? . . . . . ☐ Yes ☐ No

If "Yes," attach a detailed explanation identifying the parties to the suit, the forum in which the case was heard, the cause of action, the holding in the case, and the citations (if any) for the case. Also describe in detail what changes in your operation, if any, have occurred since then.

For more information, see back of Schedule B.

Instructions

A "school" is an organization that has the primary function of presenting formal instruction, normally maintains a regular faculty and curriculum, normally has a regularly enrolled body of students, and has a place where its educational activities are carried on. The term generally corresponds to the definition of an "educational organization" in section 170(b)(1)(A)(ii). Thus, the term includes primary, secondary, preparatory and high schools, and colleges and universities. The term does not include organizations engaged in both educational and non-educational activities unless the latter are merely incidental to the educational activities. A school for handicapped children would be included within the term, but an organization merely providing handicapped children with custodial care would not.

For purposes of this Schedule, "Sunday schools" that are conducted by a church would not be included in the term "schools," but separately organized schools (such as parochial schools, universities, and similar institutions) would be included in the term.

A private school that otherwise meets the requirements of section 501(c)(3) as an educational institution will not qualify for exemption under section 501(a) unless it has a racially nondiscriminatory policy as to students. This policy means that the school admits students of any race to all the rights, privileges, programs, and activities generally accorded or made available to students at that school, and that the school does not discriminate on the basis of race in the administration of its educational policies, admissions policies, scholarship and loan programs, and athletic, or other school-administered programs. The Internal Revenue Service considers discrimination on the basis of race to include discrimination on the basis of color and national or ethnic origin. A policy of a school that favors racial minority groups in admissions, facilities, programs, and financial assistance will not constitute discrimination on the basis of race when the purpose and effect is to promote the establishment and maintenance of that school's racially nondiscriminatory policy as to students. See Rev. Proc. 75-50, 1975-2 C.B. 587, for guidelines and recordkeeping requirements for determining whether private schools that are applying for recognition of exemption have racially nondiscriminatory policies as to students.

Line 2.—An instrumentality of a State or political subdivision of a State may qualify under section 501(c)(3) if it is organized as a separate entity from the governmental unit that created it and if it otherwise meets the organizational and operational tests of section 501(c)(3). (See Rev. Rul. 60-384, 1960-2 C.B. 172.) Any such organization that is a school is not a private school and, therefore, is not subject to the provisions of Rev. Proc. 75-50.

Schools that incorrectly answer "Yes" to line 2 will be contacted to furnish the information called for by lines 3 through 10 in order to establish that they meet the requirements for exemption. To prevent delay in the processing of your application, be sure to answer line 2 correctly and complete lines 3 through 10 if applicable.

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If "No," do not complete the rest of this Schedule.

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If "Yes," document this in Part II and do not complete items 3 through 10 of this Schedule. (See instructions for Schedule B.)

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Attach whatever corporate resolutions or other official statements the organization has made on this subject.

5a Has the organization made its racially nondiscriminatory policies known in a manner that brings the policies to the attention of all segments of the general community that it serves? . . . . . ☐ Yes ☐ No

If "Yes," describe how these policies have been publicized and how often relevant notices or announcements have been made. If no newspaper or broadcast media notices have been used, explain.

b If applicable, attach clippings of any relevant newspaper notices or advertising, or copies of tapes or scripts used for media broadcasts. Also attach copies of brochures and catalogues dealing with student admissions, programs, and scholarships, as well as representative copies of all written advertising used as a means of informing prospective students of your programs.

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b State whether any of the organizations listed in **8a** have as an objective the maintenance of segregated public or private school education, and, if so, whether any of the individuals listed in **8a** are officers or active members of such organizations.

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Schedule C.—Hospitals and Medical Research Organizations

☐ Check here if you are claiming to be a hospital, complete the questions in Section I of this Schedule; and write "N/A" in Section II.

☐ Check here if you are claiming to be a medical research organization operated in conjunction with a hospital; complete the questions in Section II of this Schedule; and write "N/A" in Section I.

Section I Hospitals

1a How many doctors are on the hospital's courtesy staff? . . . . . _____

b Are all the doctors in the community eligible for staff privileges? . . . . . ☐ Yes ☐ No

If "No," give the reasons why and explain how the courtesy staff is selected.

2a Does the hospital maintain a full-time emergency room? . . . . . ☐ Yes ☐ No

b What is the hospital's policy on administering emergency services to persons without apparent means to pay?

c Does the hospital have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases? . . . . . ☐ Yes ☐ No

Explain.

3a Does or will the hospital require a deposit from persons covered by Medicare or Medicaid in its admission practices? . . . . . ☐ Yes ☐ No

If "Yes," explain.

b Does the same deposit requirement apply to all other patients? . . . . . ☐ Yes ☐ No

If "No," explain.

4 Does or will the hospital provide for a portion of its services and facilities to be used for charity patients? . . . ☐ Yes ☐ No

Explain your policy regarding charity cases. Include data on the hospital's past experience in admitting charity patients and arrangements it may have with municipal or government agencies for absorbing the cost of such care.

5 Does or will the hospital carry on a formal program of medical training and research? . . . . . ☐ Yes ☐ No

If "Yes," describe.

6 Does the hospital provide office space to physicians carrying on a medical practice? . . . . . ☐ Yes ☐ No

If "Yes," attach a list setting forth the name of each physician, the amount of space provided, the annual rent, the expiration date of the current lease and whether the terms of the lease represent fair market value.

Section II Medical Research Organizations

1 Name the hospitals with which you have a relationship and describe the relationship.

2 Attach a schedule describing your present and proposed (indicate which) medical research activities; show the nature of the activities, and the amount of money that has been or will be spent in carrying them out. (Making grants to other organizations is not direct conduct of medical research.)

3 Attach a statement of assets showing the fair market value of your assets and the portion of the assets directly devoted to medical research.

For more information, see back of Schedule C.

Additional Information

Hospitals.—To be entitled to status as a "hospital," an organization must have, as its principal purpose or function, the providing of medical or hospital care or medical education or research. "Medical care" includes the treatment of any physical or mental disability or condition, the cost of which may be taken as a deduction under section 213, whether the treatment is performed on an inpatient or outpatient basis. Thus, a rehabilitation institution, outpatient clinic, or community mental health or drug treatment center may be a hospital if its principal function is providing the above described services. On the other hand, a convalescent home or a home for children or the aged would not be a hospital. Similarly, an institution whose principal purpose or function is to train handicapped individuals to pursue some vocation would not be a hospital. Moreover, a medical education or medical research institution is not a hospital, unless it is also actively engaged in providing medical or hospital care to patients on its premises or in its facilities on an inpatient or outpatient basis.

Cooperative Hospital Service Organizations.—Cooperative hospital service organizations (section 501(e)) should not complete Schedule C.

Medical Research Organizations.—To qualify as a medical research organization, the principal function of the organization must be the direct, continuous and active conduct of medical research in conjunction with a hospital that is described in section 501(c)(3), a Federal hospital, or an instrumentality of a governmental unit referred to in section 170(c)(1). For purposes of section 170(b)(1)(A)(iii) only, the organization must be set up to use the funds it receives in the active conduct of medical research by January 1 of the fifth calendar year after receipt. The arrangement it has with donors to assure use of the funds within the five-year period must be legally enforceable. As used here, "medical research" means investigations, experiments and studies to discover, develop, or verify knowledge relating to the causes, diagnosis, treatment, prevention, or control of the physical or mental diseases and impairments of man. For further information, see Regulations section 1.170A-9(c)(2).

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If "Yes," describe.

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If "Yes," attach a list setting forth the name of each physician, the amount of space provided, the annual rent, the expiration date of the current lease and whether the terms of the lease represent fair market value.

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Schedule D.—Section 509(a)(3) Supporting Organization

1a Organizations supported by the applicant organization: Name and address of supported organization	b Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?	
	☐ Yes	☐ No
	☐ Yes	☐ No
	☐ Yes	☐ No
	☐ Yes	☐ No
	☐ Yes	☐ No

c If "No" for any of the organizations listed in 1a, explain.

2 Does the organization you support have tax-exempt status under section 501(c)(4), 501(c)(5), or 501(c)(6)? ☐ Yes ☐ No
If "Yes," attach: **(a)** a copy of its ruling or determination letter, and **(b)** an analysis of its revenue for the current year and the preceding three years. (Provide the financial data using the formats in Part IV-A (lines 1–13) and Part III (questions 11, 12, and 13).)

3 Does your governing document indicate that the majority of your governing board is elected or appointed by the supported organizations? . . . . . ☐ Yes ☐ No
If "Yes," skip to question 9.
If "No," you must answer questions 4 through 9.

4 Does your governing document indicate the common supervision or control that you and the supported organizations share? . . . . . ☐ Yes ☐ No
If "Yes," give the article and paragraph numbers. If "No," explain.

5 To what extent do the supported organizations have a significant voice in your investment policies, in the making and timing of grants, and in otherwise directing the use of your income or assets?

6 Does the mentioning of the supported organizations in your governing instrument make you a trust that the supported organizations can enforce under state law and compel to make an accounting? . . . . . ☐ Yes ☐ No
If "Yes," explain.

7a What percentage of your income do you pay to each supported organization?

b What is the total annual income of each supported organization?

c How much do you contribute annually to each supported organization?

For more information, see back of Schedule D.

Schedule D.—Section 509(a)(3) Supporting Organization *(Continued)*

8 To what extent do you conduct activities that would otherwise be carried on by the supported organizations? Explain why these activities would otherwise be carried on by the supported organizations.

9 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization which is not described in section 509(a)(1) or (2)? . . . . . ☐ **Yes** ☐ **No**

If "Yes," explain.

Instructions

For an explanation of the types of organizations defined in section 509(a)(3) as being excluded from the definition of a private foundation, see Publication 557, Chapter 3.

Line 1.—List each organization that is supported by your organization and indicate in item 1b if the supported organization has received a letter recognizing exempt status as a section 501(c)(3) public charity as defined in section 509(a)(1) or 509(a)(2).

If you answer "No" in 1b to any of the listed organizations, please explain in 1c.

Line 3.—Your governing document may be articles of incorporation, articles of association, constitution, trust indenture, or trust agreement.

Line 9.—For a definition of a "disqualified person," see specific instructions for Part II, line 4d, on page 3 of the application's instructions.

Schedule D.—Section 509(a)(3) Supporting Organization

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	☐ Yes	☐ No
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Schedule D.—Section 509(a)(3) Supporting Organization *(Continued)*

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Schedule E.—Private Operating Foundation

	Income Test		Most recent tax year
1a	Adjusted net income, as defined in Regulations section 53.4942(a)-2(d)	1a	
b	Minimum investment return, as defined in Regulations section 53.4942(a)-2(c)	1b	
2	Qualifying distributions:		
a	Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3) (attach schedule)	2a	
b	Amounts paid to acquire assets to be used (or held for use) directly in carrying out purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule)	2b	
c	Amounts set aside for specific projects that are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule)	2c	
d	**Total** qualifying distributions (add lines 2a, b, and c)	2d	
3	Percentages:		
a	Percentage of qualifying distributions to adjusted net income (divide line 2d by line 1a)	3a	%
b	Percentage of qualifying distributions to minimum investment return (divide line 2d by line 1b) (Percentage must be at least 85% for 3a or 3b)	3b	%
	Assets Test		
4	Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule)	4	
5	Value of any stock of a corporation that is controlled by applicant organization and carries out its exempt purposes (attach statement describing corporation)	5	
6	Value of all qualifying assets (add lines 4 and 5)	6	
7	Value of applicant organization's total assets	7	
8	Percentage of qualifying assets to total assets (divide line 6 by line 7—percentage must exceed 65%)	8	%
	Endowment Test		
9	Value of assets not used (or held for use) directly in carrying out exempt purposes:		
a	Monthly average of investment securities at fair market value	9a	
b	Monthly average of cash balances	9b	
c	Fair market value of all other investment property (attach schedule)	9c	
d	**Total** (add lines 9a, b, and c)	9d	
10	Acquisition indebtedness related to line 9 items (attach schedule)	10	
11	Balance (subtract line 10 from line 9d)	11	
12	Multiply line 11 by 3⅓% (⅔ of the percentage for the minimum investment return computation under section 4942(e)). Line 2d above must equal or exceed the result of this computation	12	
	Support Test		
13	Applicant organization's support as defined in section 509(d)	13	
14	Gross investment income as defined in section 509(e)	14	
15	Support for purposes of section 4942(j)(3)(B)(iii) (subtract line 14 from line 13)	15	
16	Support received from the general public, 5 or more exempt organizations, or a combination of these sources (attach schedule)	16	
17	For persons (other than exempt organizations) contributing more than 1% of line 15, enter the total amounts that are more than 1% of line 15	17	
18	Subtract line 17 from line 16	18	
19	Percentage of total support (divide line 18 by line 15—must be at least 85%)	19	%
20	Does line 16 include support from an exempt organization that is more than 25% of the amount of line 15?	☐ Yes	☐ No

21 Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) for the income test and one of the supplemental tests during its first year's operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc.

22 Does the amount entered on line 2a include any grants that you made? ☐ Yes ☐ No

If "Yes," attach a statement explaining how those grants satisfy the criteria for "significant involvement" grants described in section 53.4942(b)-1(b)(2) of the regulations.

For more information, see back of Schedule E.

Instructions

If the organization claims to be an operating foundation described in section 4942(j)(3) and—

(a) bases its claim to private operating foundation status on normal and regular operations over a period of years; or

(b) is newly created, set up as a private operating foundation, and has at least one year's experience;

provide the information under the income test and under one of the three supplemental tests (assets, endowment, or support). If the organization does not have at least one year's experience, provide the information called for on line 21. If the organization's private operating foundation status depends on its normal and regular operations as described in (a) above, attach a schedule similar to the one shown on the front of this schedule showing the data in tabular form for the three years preceding the most recent tax year. (See Regulations section 53.4942(b)-1 for additional information before completing the "Income Test" section of this schedule.) Organizations claiming section 4942(j)(5) status must satisfy the income test and the endowment test.

A "private operating foundation" described in section 4942(j)(3) is a private foundation that spends substantially all of the lesser of its adjusted net income (as defined below) or its minimum investment return directly for the active conduct of the activities constituting the purpose or function for which it is organized and operated. The foundation must satisfy the income test under section 4942(j)(3)(A), as modified by Regulations section 53.4942(b)-1, and one of the following three supplemental tests: **(1)** the assets test under section 4942(j)(3)(B)(i); **(2)** the endowment test under section 4942(j)(3)(B)(ii); or **(3)** the support test under section 4942(j)(3)(B)(iii).

Certain long-term care facilities described in section 4942(j)(5) are treated as private operating foundations for purposes of section 4942 only.

"Adjusted net income" is the excess of gross income for the tax year over the sum of deductions determined with the modifications described below. Items of gross income from any unrelated trade or business and the deductions directly connected with the unrelated trade or business will be taken into account in computing the organization's adjusted net income:

Income modifications (adjustments to gross income).—

(1) Section 103 (relating to interest on certain governmental obligations) does not apply. Thus, interest that otherwise would have been excluded should be included in gross income.

(2) Except as provided in (3) below, capital gains and losses are taken into account only to the extent of the net short-term gain. Long-term gains and losses will be disregarded.

(3) The gross amount received from the sale or disposition of certain property should be included in gross income to the extent that the acquisition of the property constituted a qualifying distribution under section 4942(g)(1)(B).

(4) Repayments of prior qualifying distributions (as defined in section 4942(g)(1)(A)) will constitute items of gross income.

(5) Any amount set aside under section 4942(g)(2) that is "not necessary for the purposes for which it was set aside" will constitute an item of gross income.

Deduction modifications (adjustments to deductions).—

(1) Expenses for the general operation of the organization according to its charitable purposes (as contrasted with expenses for the production or collection of income and management, conservation, or maintenance of income producing property) should not be taken as deductions. If only a portion of the property is used for production of income subject to section 4942 and the remainder is used for general charitable purposes, the expenses connected with that property should be divided according to those purposes and only expenses related to the income producing portion will be allowed as a deduction.

(2) Charitable contributions, deductible under section 170 or 642(c), should not be taken into account as deductions for adjusted net income.

(3) The net operating loss deduction prescribed under section 172 should not be taken into account as a deduction for adjusted net income.

(4) The special deductions for corporations (such as the dividends-received deduction) allowed under sections 241 through 250 should not be taken into account as deductions for adjusted net income.

(5) Depreciation and depletion should be determined in the same manner as under section 4940(c)(3)(B).

Section 265 (relating to the expenses and interest connected with tax-exempt interest) should not be taken into account.

You may find it easier to figure adjusted net income by completing Column (c), Part 1, Form 990-PF, according to the instructions for that form.

An organization that has been held to be a private operating foundation will continue to be such an organization only if it meets the income test and either the assets, endowment, or support test in later years. See Regulations section 53.4942(b) for additional information. No additional request for ruling will be necessary or appropriate for an organization to maintain its status as a private operating foundation. However, data related to the above tests must be submitted with the organization's annual information return, Form 990-PF.

Schedule E.—Private Operating Foundation

		Most recent tax year
Income Test		
1a Adjusted net income, as defined in Regulations section 53.4942(a)-2(d)	1a	
b Minimum investment return, as defined in Regulations section 53.4942(a)-2(c)	1b	
2 Qualifying distributions:		
a Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3) (attach schedule)	2a	
b Amounts paid to acquire assets to be used (or held for use) directly in carrying out purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule)	2b	
c Amounts set aside for specific projects that are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule)	2c	
d **Total** qualifying distributions (add lines 2a, b, and c)	2d	
3 Percentages:		
a Percentage of qualifying distributions to adjusted net income (divide line 2d by line 1a)	3a	%
b Percentage of qualifying distributions to minimum investment return (divide line 2d by line 1b) (Percentage must be at least 85% for 3a or 3b)	3b	%
Assets Test		
4 Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule)	4	
5 Value of any stock of a corporation that is controlled by applicant organization and carries out its exempt purposes (attach statement describing corporation)	5	
6 Value of all qualifying assets (add lines 4 and 5)	6	
7 Value of applicant organization's total assets	7	
8 Percentage of qualifying assets to total assets (divide line 6 by line 7—percentage must exceed 65%)	8	%
Endowment Test		
9 Value of assets not used (or held for use) directly in carrying out exempt purposes:		
a Monthly average of investment securities at fair market value	9a	
b Monthly average of cash balances	9b	
c Fair market value of all other investment property (attach schedule)	9c	
d **Total** (add lines 9a, b, and c)	9d	
10 Acquisition indebtedness related to line 9 items (attach schedule)	10	
11 Balance (subtract line 10 from line 9d)	11	
12 Multiply line 11 by 3⅓% (⅔ of the percentage for the minimum investment return computation under section 4942(e)). Line 2d above must equal or exceed the result of this computation	12	
Support Test		
13 Applicant organization's support as defined in section 509(d)	13	
14 Gross investment income as defined in section 509(e)	14	
15 Support for purposes of section 4942(j)(3)(B)(iii) (subtract line 14 from line 13)	15	
16 Support received from the general public, 5 or more exempt organizations, or a combination of these sources (attach schedule)	16	
17 For persons (other than exempt organizations) contributing more than 1% of line 15, enter the total amounts that are more than 1% of line 15	17	
18 Subtract line 17 from line 16	18	
19 Percentage of total support (divide line 18 by line 15—must be at least 85%)	19	%
20 Does line 16 include support from an exempt organization that is more than 25% of the amount of line 15?	☐ Yes	☐ No
21 Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) for the income test and one of the supplemental tests during its first year's operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc.		
22 Does the amount entered on line 2a include any grants that you made? If "Yes," attach a statement explaining how those grants satisfy the criteria for "significant involvement" grants described in section 53.4942(b)-1(b)(2) of the regulations.	☐ Yes	☐ No

For more information, see back of Schedule E.

Instructions

If the organization claims to be an operating foundation described in section 4942(j)(3) and—

(a) bases its claim to private operating foundation status on normal and regular operations over a period of years; or

(b) is newly created, set up as a private operating foundation, and has at least one year's experience;

provide the information under the income test and under one of the three supplemental tests (assets, endowment, or support). If the organization does not have at least one year's experience, provide the information called for on line 21. If the organization's private operating foundation status depends on its normal and regular operations as described in (a) above, attach a schedule similar to the one shown on the front of this schedule showing the data in tabular form for the three years preceding the most recent tax year. (See Regulations section 53.4942(b)-1 for additional information before completing the "Income Test" section of this schedule.) Organizations claiming section 4942(j)(5) status must satisfy the income test and the endowment test.

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Deduction modifications (adjustments to deductions).—

(1) Expenses for the general operation of the organization according to its charitable purposes (as contrasted with expenses for the production or collection of income and management, conservation, or maintenance of income producing property) should not be taken as deductions. If only a portion of the property is used for production of income subject to section 4942 and the remainder is used for general charitable purposes, the expenses connected with that property should be divided according to those purposes and only expenses related to the income producing portion will be allowed as a deduction.

(2) Charitable contributions, deductible under section 170 or 642(c), should not be taken into account as deductions for adjusted net income.

(3) The net operating loss deduction prescribed under section 172 should not be taken into account as a deduction for adjusted net income.

(4) The special deductions for corporations (such as the dividends-received deduction) allowed under sections 241 through 250 should not be taken into account as deductions for adjusted net income.

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You may find it easier to figure adjusted net income by completing Column (c), Part 1, Form 990-PF, according to the instructions for that form.

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Schedule F.—Homes for the Aged or Handicapped

1 What are the requirements for admission to residency? Explain fully and attach promotional literature and application forms.

2 Does or will the home charge an entrance or founder's fee? . . . . . ☐ Yes ☐ No
If "Yes," explain and specify the amount charged.

3 What periodic fees or maintenance charges are or will be required of its residents?

4a What established policy does the home have concerning residents who become unable to pay their regular charges?

b What arrangements does the home have or will it make with local and Federal welfare units, sponsoring organizations, or others to absorb all or part of the cost of maintaining those residents?

5 What arrangements does or will the home have to provide for the health needs of its residents?

6 In what way are the home's residential facilities designed to meet some combination of the physical, emotional, recreational, social, religious, and similar needs of the aged or handicapped?

7 Provide a description of the home's facilities and specify both the residential capacity of the home and the current number of residents.

8 Attach a sample copy of the contract or agreement the organization makes with or requires of its residents.

For more information, see back of Schedule F.

Instructions

Line 1.— Provide the criteria for admission to the home and submit brochures, pamphlets, or other printed material used to inform the public about the home's admissions policy.

Line 2.— Indicate whether the fee charged is an entrance fee or a monthly charge, etc. Also, if the fee is an entrance fee, is it payable in a lump sum or on an installment basis? If there is no fee, indicate "N/A."

Line 4.— Indicate the organization's policy regarding residents who are unable to pay. Also, indicate whether the organization is subsidized for all or part of the cost of maintaining those residents who are unable to pay.

Line 5.— Indicate whether the organization provides health care to the residents, either directly or indirectly, through some continuing arrangement with other organizations, facilities, or health personnel. If no health care is provided, indicate "N/A."

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Schedule G.—Child Care Organizations

1 Is the organization's primary activity the providing of care for children away from their homes? . . . . . ☐ Yes ☐ No

2 How many children is the organization authorized to care for by the State (or local governmental unit), and what was the average attendance during the past 6 months, or the number of months the organization has been in existence if less than 6 months?

3 How many children are currently cared for by the organization?

4 Is substantially all (at least 85%) of the care provided for the purpose of enabling parents to be gainfully employed or to seek employment? . . . . . ☐ Yes ☐ No

5 Are the services provided available to the general public? . . . . . ☐ Yes ☐ No
If "No," explain.

6 Indicate the category, or categories, of parents whose children are eligible for your child-care services (check as many as apply):

- ☐ low income parents
- ☐ any working parents (or parents looking for work)
- ☐ anyone with the ability to pay
- ☐ other (explain)

Instructions

Line 5.— If your services are not available to the general public, indicate the particular group or groups that may utilize your services.

REMINDER—If this organization claims to operate a school, then it must also fill out Schedule B.

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Instructions

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REMINDER—If this organization claims to operate a school, then it must also fill out Schedule B.

Schedule H.—Organizations Providing Scholarship Benefits, Student Aid, Etc., to Individuals

1a Describe the nature and the amount of the scholarship benefit, student aid, etc., including the terms and conditions governing its use, whether a gift or a loan, and how the availability of the scholarship is publicized. If the organization has established or will establish several categories of scholarship benefits, identify each kind of benefit and explain how the organization determines the recipients for each category. Attach a sample copy of any application the organization requires individuals to complete to be considered for scholarship grants, loans, or similar benefits. (Private foundations that make grants for travel, study, or other similar purposes are required to obtain advance approval of scholarship procedures. See Regulations sections 53.4945-4(c) and (d).)

b If you want this application considered as a request for approval of grant procedures in the event we determine that you are a private foundation, check here . . . . . ▶ ☐

c If you checked the box in 1b above, indicate the sections for which you wish to be considered.

☐ 4945(g)(1) ☐ 4945(g)(2) ☐ 4945(g)(3)

2 What limitations or restrictions are there on the class of individuals who are eligible recipients? Specifically explain whether there are, or will be, any restrictions or limitations in the selection procedures based upon race or the employment status of the prospective recipient or any relative of the prospective recipient. Also indicate the approximate number of eligible individuals.

3 Indicate the number of grants you anticipate making annually . . . . . ▶

4 If you base your selections in any way on the employment status of the applicant or any relative of the applicant, indicate whether there is or has been any direct or indirect relationship between the members of the selection committee and the employer. Also indicate whether relatives of the members of the selection committee are possible recipients or have been recipients.

5 Describe any procedures you have for supervising grants (such as obtaining reports or transcripts) that you award, and any procedures you have for taking action if the terms of the grant are violated.

For more information, see back of Schedule H.

Additional Information

Private foundations that make grants to individuals for travel, study, or other similar purposes are required to obtain advance approval of their grant procedures from the Internal Revenue Service. Such grants that are awarded under selection procedures that have not been approved by the Internal Revenue Service are subject to a 10% excise tax under section 4945. (See Regulations sections 53.4945-4(c) and (d).)

If you are requesting advance approval of your grant procedures, the following sections apply to line 1c:

4945(g)(1)— The grant constitutes a scholarship or fellowship grant that meets the provisions of section 117(a) prior to its amendment by the Tax Reform Act of 1986 and is to be used for study at an educational organization (school) described in section 170(b)(1)(A)(ii).

4945(g)(2)— The grant constitutes a prize or award that is subject to the provisions of section 74(b), if the recipient of such a prize or award is selected from the general public.

4945(g)(3)— The purpose of the grant is to achieve a specific objective, produce a report or other similar product, or improve or enhance a literary, artistic, musical, scientific, teaching, or other similar capacity, skill, or talent of the grantee.

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Schedule I.—Successors to "For Profit" Institutions

1 What was the name of the predecessor organization and the nature of its activities?

2 Who were the owners or principal stockholders of the predecessor organization? (If more space is needed, attach schedule.)

Name and address	Share or interest

3 Describe the business or family relationship between the owners or principal stockholders and principal employees of the predecessor organization and the officers, directors, and principal employees of the applicant organization.

4a Attach a copy of the agreement of sale or other contract that sets forth the terms and conditions of sale of the predecessor organization or of its assets to the applicant organization.

b Attach an appraisal by an independent qualified expert showing the fair market value at the time of sale of the facilities or property interest sold.

5 Has any property or equipment formerly used by the predecessor organization been rented to the applicant organization or will any such property be rented? ☐ Yes ☐ No

If "Yes," explain and attach copies of all leases and contracts.

6 Is the organization leasing or will it lease or otherwise make available any space or equipment to the owners, principal stockholders, or principal employees of the predecessor organization? ☐ Yes ☐ No

If "Yes," explain and attach a list of these tenants and a copy of the lease for each such tenant.

7 Were any new operating policies initiated as a result of the transfer of assets from a profit-making organization to a nonprofit organization? ☐ Yes ☐ No

If "Yes," explain.

Additional Information

A "for profit" institution for purposes of this Schedule includes any organization in which a person may have a proprietary or partnership interest, hold corporate stock, or otherwise exercise an ownership interest. The institution need not have operated for the purpose of making a profit.

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Activity Code Numbers of Exempt Organizations (select up to three codes which best describe or most accurately identify your purposes, activities, operations or type of organization and enter in block 6, page 1, of the application. Enter first the code which most accurately identifies you.)

Code

Religious Activities

001 Church, synagogue, etc.
002 Association or convention of churches
003 Religious order
004 Church auxiliary
005 Mission
006 Missionary activities
007 Evangelism
008 Religious publishing activities
---- Bookstore (use 918)
---- Genealogical activities (use 094)
029 Other religious activities

Schools, Colleges and Related Activities

030 School, college, trade school, etc.
031 Special school for the blind, handicapped, etc.
032 Nursery school
---- Day care center (use 574)
033 Faculty group
034 Alumni association or group
035 Parent or parent-teachers association
036 Fraternity or sorority
---- Key club (use 323)
037 Other student society or group
038 School or college athletic association
039 Scholarships for children of employees
040 Scholarships (other)
041 Student loans
042 Student housing activities
043 Other student aid
044 Student exchange with foreign country
045 Student operated business
---- Financial support of schools, colleges, etc. (use 602)
---- Achievement prizes or awards (use 914)
---- Student bookstore (use 918)
---- Student travel (use 299)
---- Scientific research (see Scientific Research Activities)
046 Private school
059 Other school related activities

Cultural, Historical or Other Educational Activities

060 Museum, zoo, planetarium, etc.
061 Library
062 Historical site, records or reenactment
063 Monument
064 Commemorative event (centennial, festival, pageant, etc.)
065 Fair
088 Community theatrical group
089 Singing society or group
090 Cultural performances
091 Art exhibit
092 Literary activities
093 Cultural exchanges with foreign country
094 Genealogical activities
---- Achievement prizes or awards (use 914)
---- Gifts or grants to individuals (use 561)
---- Financial support of cultural organizations (use 602)
119 Other cultural or historical activities

Other Instruction and Training Activities

120 Publishing activities
121 Radio or television broadcasting
122 Producing films
123 Discussion groups, forums, panels, lectures, etc.
124 Study and research (non-scientific)
125 Giving information or opinion (see also Advocacy)
126 Apprentice training
---- Travel tours (use 299)
149 Other instruction and training

Health Services and Related Activities

150 Hospital
151 Hospital auxiliary
152 Nursing or convalescent home
153 Care and housing for the aged (see also 382)
154 Health clinic
155 Rural medical facility
156 Blood bank
157 Cooperative hospital service organization
158 Rescue and emergency service
159 Nurses register or bureau
160 Aid to the handicapped (see also 031)
161 Scientific research (diseases)
162 Other medical research
163 Health insurance (medical, dental, optical, etc.)
164 Prepared group health plan
165 Community health planning
166 Mental health care
167 Group medical practice association
168 In-faculty group practice association
169 Hospital pharmacy, parking facility, food services, etc.
179 Other health services

Scientific Research Activities

180 Contract or sponsored scientific research for industry
181 Scientific research for government
---- Scientific research (diseases) (use 161)
199 Other scientific research activities

Business and Professional Organizations

200 Business promotion (chamber of commerce, business league, etc.)
201 Real estate association
202 Board of trade
203 Regulating business
204 Promotion of fair business practices
205 Professional association
206 Professional association auxiliary
207 Industry trade shows
208 Convention displays
---- Testing products for public safety (use 905)
209 Research, development and testing
210 Professional athletic league
---- Attracting new industry (use 403)
---- Publishing activities (use 120)
---- Insurance or other benefits for members (see Employee or Membership Benefit Organizations)
211 Underwriting municipal insurance
212 Assigned risk insurance activities
213 Tourist bureau
229 Other business or professional group

Farming and Related Activities

230 Farming
231 Farm bureau
232 Agricultural group
233 Horticultural group
234 Farmers cooperative marketing or purchasing
235 Financing crop operations
---- FFA, FHA, 4-H club, etc. (use 322)
---- Fair (use 065)
236 Dairy herd improvement association
237 Breeders association
249 Other farming and related activities

Mutual Organizations

250 Mutual ditch, irrigation, telephone, electric company or like organization
251 Credit union
252 Reserve funds or insurance for domestic building and loan association, cooperative bank, or mutual savings bank
253 Mutual insurance company
254 Corporation organized under an Act of Congress (see also 904)
---- Farmers cooperative marketing or purchasing (use 234)
---- Cooperative hospital service organization (use 157)
259 Other mutual organization

Employee or Membership Benefit Organizations

260 Fraternal beneficiary society, order, or association
261 Improvement of conditions of workers
262 Association of municipal employees
263 Association of employees
264 Employee or member welfare association
265 Sick, accident, death, or similar benefits
266 Strike benefits
267 Unemployment benefits
268 Pension or retirement benefits
269 Vacation benefits
279 Other services or benefits to members or employees

Sports, Athletic, Recreational and Social Activities

280 Country club
281 Hobby club
282 Dinner club
283 Variety club
284 Dog club
285 Women's club
---- Garden club (use 356)
286 Hunting or fishing club
287 Swimming or tennis club
288 Other sports club
---- Boys Club, Little League, etc. (use 321)
296 Community center
297 Community recreational facilities (park, playground, etc.)
298 Training in sports
299 Travel tours
300 Amateur athletic association
---- School or college athletic association (use 038)
301 Fundraising athletic or sports event
317 Other sports or athletic activities
318 Other recreational activities
319 Other social activities

Youth Activities

320 Boy Scouts, Girl Scouts, etc.
321 Boys Club, Little League, etc.
322 FFA, FHA, 4-H club, etc.
323 Key club
324 YMCA, YWCA, YMHA, etc.
325 Camp
326 Care and housing of children (orphanage, etc.)
327 Prevention of cruelty to children
328 Combat juvenile delinquency
349 Other youth organization or activities

Conservation, Environmental and Beautification Activities

350 Preservation of natural resources (conservation)
351 Combating or preventing pollution (air, water, etc.)
352 Land acquisition for preservation
353 Soil or water conservation
354 Preservation of scenic beauty
---- Litigation (see Litigation and Legal Aid Activities)
---- Combat community deterioration (use 402)
355 Wildlife sanctuary or refuge
356 Garden club
379 Other conservation, environmental or beautification activities

Housing Activities

380 Low-income housing
381 Low and moderate income housing
382 Housing for the aged (see also 153)
---- Nursing or convalescent home (use 152)
---- Student housing (use 042)
---- Orphanage (use 326)
398 Instruction and guidance on housing
399 Other housing activities

Inner City or Community Activities

400 Area development, redevelopment or renewal
---- Housing (see Housing Activities)
401 Homeowners association
402 Other activity aimed at combating community deterioration
403 Attracting new industry or retaining industry in an area
404 Community promotion
---- Community recreational facility (use 297)
---- Community center (use 296)
405 Loans or grants for minority businesses
---- Job training, counseling, or assistance (use 566)
---- Day care center (use 574)
---- Referral service (social agencies) (use 569)
---- Legal aid to indigents (use 462)
406 Crime prevention
407 Voluntary firemen's organization or auxiliary
---- Rescue squad (use 158)
408 Community service organization
429 Other inner city or community benefit activities

Civil Rights Activities

430 Defense of human and civil rights
431 Elimination of prejudice and discrimination (race, religion, sex, national origin, etc.)
432 Lessen neighborhood tensions
449 Other civil rights activities

Litigation and Legal Aid Activities

460 Public interest litigation activities
461 Other litigation or support of litigation
462 Legal aid to indigents
463 Providing bail
465 Plan under IRC section 120

Legislative and Political Activities

480 Propose, support, or oppose legislation
481 Voter information on issues or candidates
482 Voter education (mechanics of registering, voting, etc.)
483 Support, oppose, or rate political candidates
484 Provide facilities or services for political campaign activities
509 Other legislative and political activities

Advocacy

Attempt to influence public opinion concerning:
510 Firearms control
511 Selective Service System
512 National defense policy
513 Weapons systems
514 Government spending
515 Taxes or tax exemption
516 Separation of church and state
517 Government aid to parochial schools
518 U.S. foreign policy
519 U.S. military involvement
520 Pacifism and peace
521 Economic-political system of U.S.
522 Anti-communism
523 Right to work
524 Zoning or rezoning
525 Location of highway or transportation system
526 Rights of criminal defendants
527 Capital punishment
528 Stricter law enforcement
529 Ecology or conservation
530 Protection of consumer interests
531 Medical care service
532 Welfare system
533 Urban renewal
534 Busing students to achieve racial balance
535 Racial integration
536 Use of intoxicating beverage
537 Use of drugs or narcotics
538 Use of tobacco
539 Prohibition of erotica
540 Sex education in public schools
541 Population control
542 Birth control methods
543 Legalized abortion
559 Other matters

Other Activities Directed to Individuals

560 Supplying money, goods or services to the poor
561 Gifts or grants to individuals (other than scholarships)
---- Scholarships for children of employees (use 039)
---- Scholarships (other) (use 040)
---- Student loans (use 041)
562 Other loans to individuals
563 Marriage counseling
564 Family planning
565 Credit counseling and assistance
566 Job training, counseling, or assistance
567 Draft counseling
568 Vocational counseling
569 Referral service (social agencies)
572 Rehabilitating convicts or ex-convicts
573 Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.
574 Day care center
575 Services for the aged (see also 153 and 382)
---- Training of or aid to the handicapped (see 031 and 160)

Activities Directed to Other Organizations

600 Community Chest, United Way, etc.
601 Booster club
602 Gifts, grants, or loans to other organizations
603 Non-financial services or facilities to other organizations

Other Purposes and Activities

900 Cemetery or burial activities
901 Perpetual care fund (cemetery, columbarium, etc.)
902 Emergency or disaster aid fund
903 Community trust or component
904 Government instrumentality or agency (see also 254)
905 Testing products for public safety
906 Consumer interest group
907 Veterans activities
908 Patriotic activities
909 4947(a)(1) trust
910 Domestic organization with activities outside U.S.
911 Foreign organization
912 Title holding corporation
913 Prevention of cruelty to animals
914 Achievement prizes or awards
915 Erection or maintenance of public building or works
916 Cafeteria, restaurant, snack bar, food services, etc.
917 Thrift shop, retail outlet, etc.
918 Book, gift or supply store
919 Advertising
920 Association of employees
921 Loans or credit reporting
922 Endowment fund or financial services
923 Indians (tribes, cultures, etc.)
924 Traffic or tariff bureau
925 Section 501(c)(1) with 50% deductibility
926 Government instrumentality other than section 501(c)
927 Fundraising
928 4947(a)(2) trust
930 Prepaid legal services plan exempt under IRC section 501(c)(20)
931 Withdrawal liability payment fund
990 Section 501(k) child care organization

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